

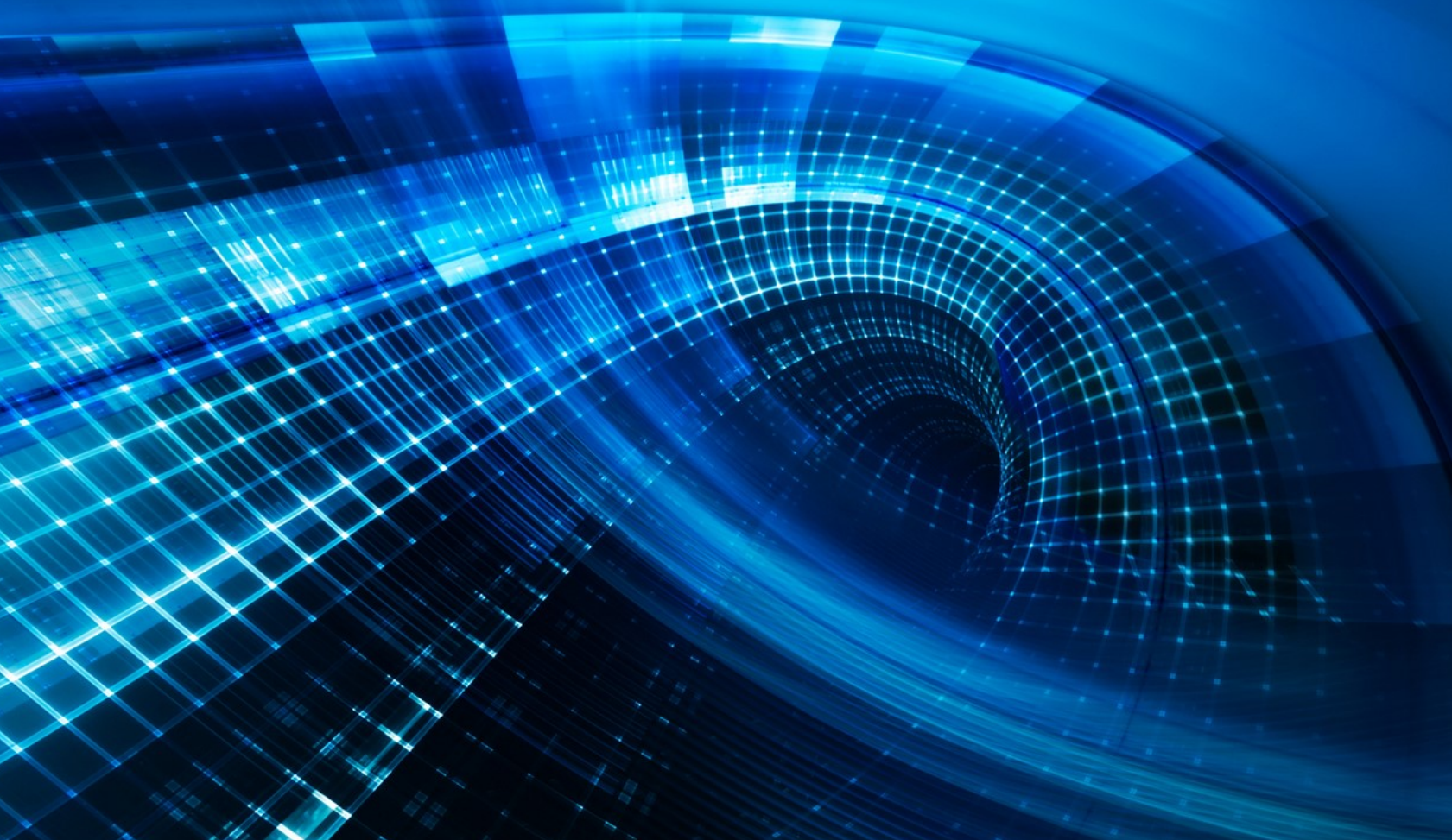
ADOPTED BUDGET

Fiscal Year

2017
2018



VISION TO TRANSFORMATION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 1, 2017

Jeffrey R. Emery

Executive Director

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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.

Responsibilities of the Governing Body include:

- Enacting ordinances for the proper governing of the City
- Approving changes in the Municipal Code as required
- Adopting the annual budget and related financial documents; awarding municipal contracts
- Establishing all other policies necessary to promote the health, safety and welfare of the City and its residents
- Appointing the City Administrator and representing the City to the public and other governmental bodies



Chris Morrow
Mayor



Steve Shute
Council President



Dr. Todd Winters
Council Vice President



Kristy Harrison
Councilmember



Rich Melton
Councilmember



Lee Moore
Councilmember

Gardner, Kansas

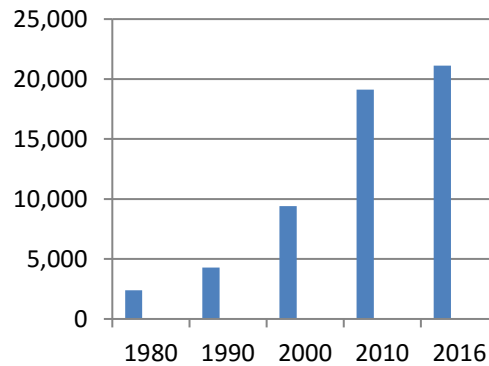
Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along the route of the Santa Fe and Oregon Trails. Presently, Gardner is home to over 20,000 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

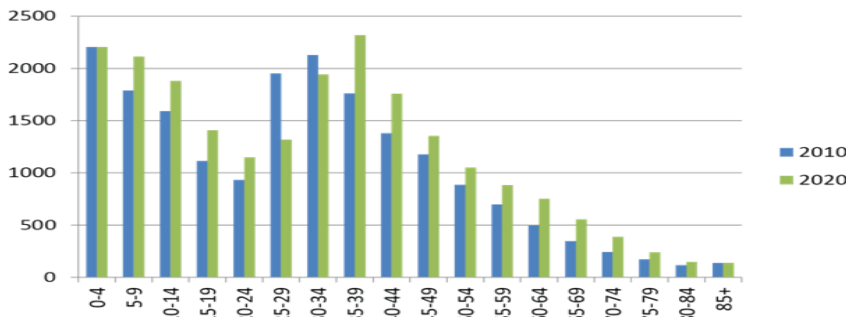
Population Growth

The 2016 population of 21,110 was a 10.4% increase from 2010.

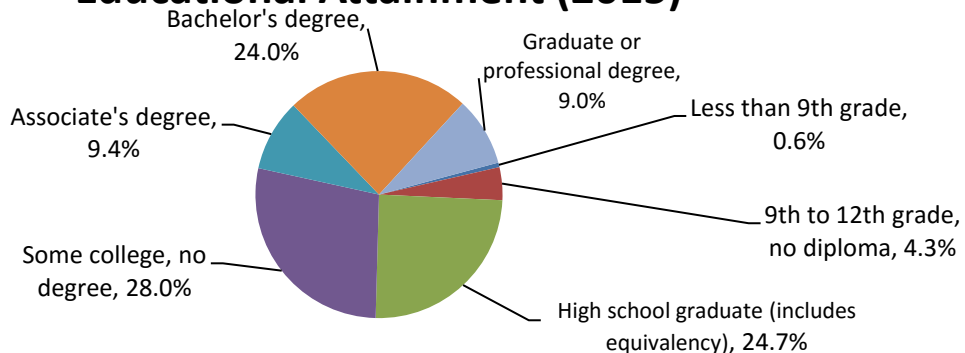
Year	Population
2016	21,110
2010	19,123
2000	9,396
1990	4,277
1980	2,392



Gardner's population 10-year comparison



Educational Attainment (2015)



Source: US Census Bureau

Housing (2015)

Total housing units	8,371	
Occupied housing units	7,850	93.8%
Vacant housing units	521	6.2%
Homeowner vacancy rate	3.7%	
Rental vacancy rate	4.0%	

UNITS IN STRUCTURE

Total housing units	8,371	
1-unit, detached	5,639	67.4%
1-unit, attached	1,214	14.5%
2 units	41	0.49%
3 or 4 units	174	2.08%
5 to 9 units	533	6.37%
10 to 19 units	219	2.62%
20 or more units	111	1.33%
Mobile home	440	5.26%
Boat, RV, van, etc.	-	0.00%

Poverty (2015)

Population below poverty level	813
Age:	
Under 18 years	40.2%
18 to 64 years	53.6%
65 years and over	6.2%
Male	39.5%
Female	60.5%
Race:	
White	85.0%
Black	0.0%
Two or more races	15.0%

Demographic Overview (2015)

31.3 yrs	Gardner median resident age
36.0 yrs	Kansas median resident age
\$ 67,422	Gardner estimated median household income
\$ 52,205	Kansas estimated median household income
\$161,900	Gardner estimated median house or condo value
\$132,000	Kansas estimated median house or condo value
\$ 930	Gardner median gross rent

Source: US Census Bureau

Local Employers

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	826
Wal-Mart	Retail	250
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	180
Epic Landscape Productions	Landscape Services	172
Coleman	Warehouse/Distribution	167
City of Gardner	Municipal Government and Services	137
Price Chopper	Grocery	135
TradeNet Publishing	Publishing	130
Medical Lodge Gardner	Nursing/Rehabilitation	102
D.O.T. Label	Packaging products	87

Source: Southwest Johnson County Economic Development Corporation

Principal Property Tax Payers

Taxpayer	Type of Business	Taxable Assessed Value
Wal-Mart	Retail	4,006,001
Moonlight Apartments LLC	Real Estate	2,402,005
Horizon Trails, LLC	Real Estate	1,539,735
Martens Rentals, LLC	Real Estate	1,327,904
C.L.S. Investment Company	Real Estate	1,186,445
Bristol Partner XVI, LLC	Real Estate	1,026,250
Axiom-Aspen, LLC	Real Estate	1,014,300
Energy Center Industrial, LLC	Real Estate	931,500
DJC Properties, LLC	Real Estate	927,959
First Choice Properties, Inc	Real Estate	868,135

Source: Johnson County Clerk's Office

USD 231 – Gardner Edgerton School District

USD 231 includes 7 elementary schools, 3 middle schools and 1 high school that serve over 5,800 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

Middle Schools

Pioneer Ridge Middle School
 Wheatridge Middle School
 Trail Ridge Middle School

High Schools

Gardner Edgerton High School



358 students graduated from Gardner Edgerton High School in 2017

Source: Unified School District No. 231

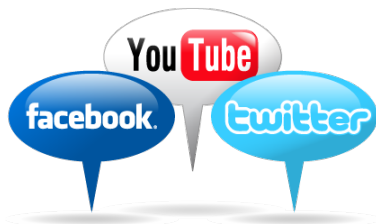
Recognitions

- 4th Fastest Growing City in Kansas (Kansas City Business Journal/March 2017)
- 5th Best City to Raise a Family (OnlyInYourState.com/August 2015)

Recent City Awards

- **Distinguished Budget Presentation Award**
Awarded by the Government Finance Officers Association of the United States and Canada for fulfilling nationally recognized guidelines, as well as achieved 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, 3) an operations guide, 4) communications device.
- **Tree City USA**
The City of Gardner is recognized by the Arbor Day Foundation as a “Tree City USA.” Communities achieve 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.
- **Certificate of Achievement for Excellence in Financial Reporting**
The Finance Department is recognized by the Government Finance Officers Association (GFOA) for their work on the annual Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement for Excellence in Financial Reporting Program is awarded to state and local governments in recognition of financial reports that evidence the spirit of transparency and full disclosure.
- **Water Treatment Award**
The City of Gardner Hillsdale Water Treatment Facility received a Quality Achievement Award for its high-quality fluoridation practice of consistently adjusting the water fluoride content to the appropriate levels. The proper fluoride adjustments serve as a safe and effective method to prevent tooth decay. Gardner was one of only 29 cities in Kansas to receive such recognition.
- **Wastewater Plant of the Year**
The Kansas Water Environment Association named the City of Gardner’s Wastewater Treatment Plant as the 2016 Plant of the Year in Class 4 for their process of converting wastewater into an effluent that can either be reused or returned to the water cycle with minimal environmental impact.

City Communications



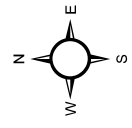
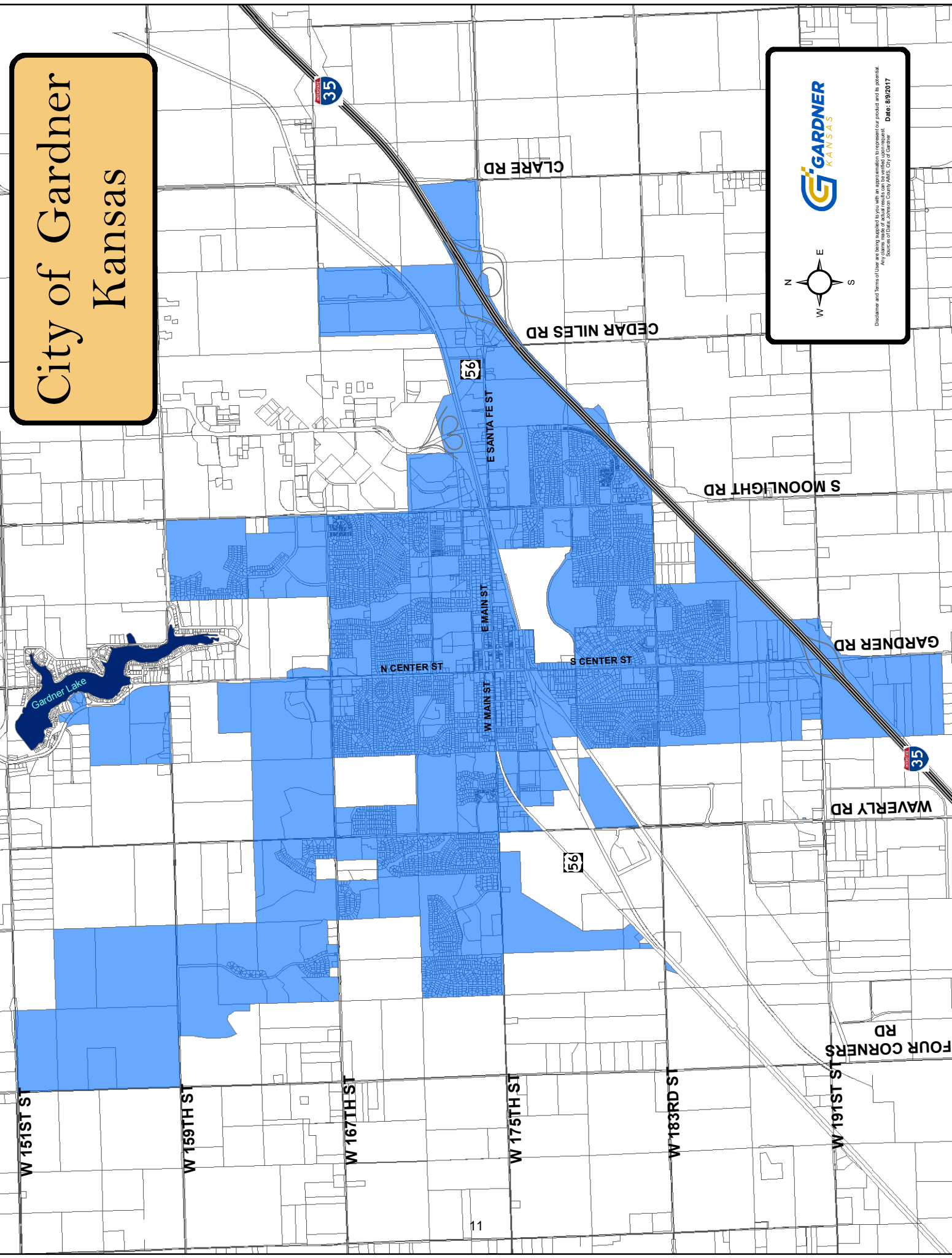
www.gardnerkansas.gov

www.facebook.com/CityofGardnerKSGovernment

www.youtube.com/CityofGardnerKS

www.twitter.com/GardnerKansas

City of Gardner Kansas



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To the Mayor and City Council,

Introduction

Last year, we were *On the Move: Blazing New Trails* to new opportunities for development, transportation improvements, expanding special events and civic engagement, and new opportunities for our high-performance work force. We were on the brink of major transformation. As evidenced by the information contained herein and the visible construction and service delivery activity throughout our community, we are past the threshold. We've advanced in our 5-year journey from mere opportunities created by vision and strategic planning to our City's emerging transformation, as "vision" becomes "reality."

This budget represents a commitment to providing the resources to support the continuing transformation and achieving the top priority of both the Governing Body and citizens to diversify the tax base, while continuing *"To provide exceptional services that benefit and enrich our community"* as promised in the Leadership Team's Mission Statement. The recommended budget contains the key elements listed below.

- 1) It is structurally sound, as represented by adequate reserves in both tax levy funds and the utility funds.
- 2) It addresses current infrastructure needs and services for our residents and businesses while preparing for long-term sustainability.
- 3) It maintains the total mill levy, and the increased property tax revenues resulting from a 10.1% growth in taxable property values were directed to the Debt Service Fund to pay for the Justice Center, as proposed by the Governing Body and confirmed by voter approval.
- 4) It maintains current utility rates.

The Fiscal Year 2017-2018 Budget totals \$58.5 million. The total mill rate is 20.544, which will generate over \$2.1 million in General Fund Ad Valorem tax revenue and \$1.5 million in the Debt Service Fund to provide funding to maintain operations, provide services, and strategically position for the future.

Background

Between 1990 and the mid-2000s, Gardner experienced explosive growth, catapulting from 3,200 to nearly 20,000 citizens and became one of Kansas' top 25 largest cities. In 2008, Gardner's growth paralleled the nationwide recession and went dormant like many smaller suburban communities across the nation.

The City has fully emerged from the economic downturn, as evidenced by the steady upward trend in valuation from 2013 through 2016, averaging 6.9% annually during that period. In 2017, Gardner experienced its first double-digit valuation increase since the mid-2000s, at 10.1% for taxable properties; the City's overall market value is \$1.57 billion. In the *Kansas City Business Journal's* March 2017 ranking of "Kansas City's fastest-growing cities", Gardner ranked fourth.

Gardner has limitless opportunities for growth due to a multi-thousand acre railroad and logistics park that is an inland port supporting the global supply chain on its western border and a premiere

multi-modal business park containing over 64 companies with names such as Amazon, DuPont Nutrition and Health, Garmin International, Unilever, and Centurylink on its eastern border. These adjacent business catalysts, the City's financial capacity and ability to leverage its municipally owned utilities, and ample undeveloped land around Gardner's two interchanges on Interstate 35 position the city as a central point for commerce.

These geographic and transportation-related attributes have and will continue to influence Gardner's development. In 2009, Gardner successfully recruited the area's first warehouse related to the yet constructed inland port, and outdoor equipment manufacturer, Coleman, constructed a 1.1 million square foot distribution facility.

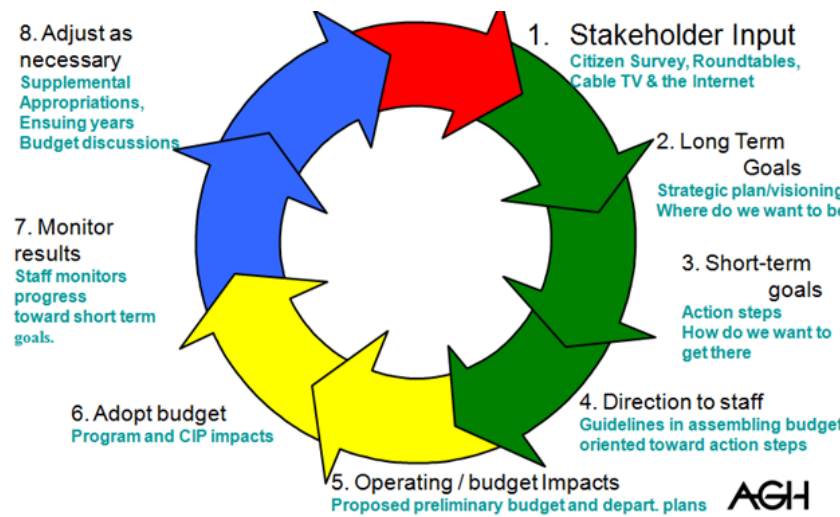
Recognizing the pending growth wave, a new leadership structure committed to facilitating the Governing Body's primary strategic goal of economic development. From 2013 through 2016, the Governing Body, citizens, staff, and community stakeholders serving on various task forces and advisory committees rolled up their sleeves to strategically plan Gardner's future.

Best practices were implemented to strategically prepare for growth. One of the first was to establish Priority-Based Budgeting.

Budget Process

One of the Governing Body's most important policy guidance functions is providing vision for the City. The budget serves as the City's primary document detailing implementation of that vision.

Priority-Based Budgeting is a multi-year, "results based" planning process for achieving identified goals prioritized by the Governing Body; it includes evaluating results and making adjustments as needed. This collaborative process begins with stakeholder input to ensure that a community identifies the values and services that are most important. Priority-Based Budgeting allows the Governing Body and staff to make strategic decisions with limited resources and ultimately provides accountability for results.



The foundation of the process rests on the Governing Body's previously identified four, long-term, "strategic goals" used to guide their vision – and funding decisions – for the budget:

- Promote Economic Development
- Increase Infrastructure/Asset Management
- Maintain/Improve Quality of Life
- Improve Fiscal Stewardship

Using the collaborative stakeholder input, City staff develops short-term goals and projects, known as “initiatives”, to support the Governing Body’s strategic goals.

As Priority-Based Budgeting is a cyclical planning tool, each year’s initiatives are built upon the plans and/or achievements of previous years in a cycle of continuous process improvement. The development of this FY 2017-2018 budget marks the completion of a 5-year period using this best practice. Below is a recap of the accomplishments during this period resulting from strategic planning combined with hard work, as the city’s leadership continuously built upon previous years’ accomplishments to move the City from a new vision to the emergence of a major transformation.

Visionary documents were created; a Comprehensive Plan and an Economic Development Strategy were created to define the strategy for development. The Comprehensive Plan is the “blueprint” for how the City develops. The Economic Development Strategy is a companion document focused on seven goals for attracting and sustaining development. A Growth Management Strategy was developed to identify areas for growth and prioritize those areas as best suited for short-term, mid-term and long-term annexation.

Implementation tools were developed for each of the visionary plans. The City’s Land Development Code was revised to implement the Comprehensive Plan. A comprehensive Economic Development Incentive Policy serves as the practical guide to implement the Economic Development Strategy and details the financial tools and incentives the City will consider to funding development projects, including tax abatements and leveraging of the City’s utilities. To encourage entrepreneurial and expansion efforts by local businesses, a Small Business Incentive Program was included in 2017 providing funding assistance to facilitate projects by improving access to roads or utilities.

Communication and engagement with the development community, citizens, and other stakeholders was enhanced. All of the aforementioned documents are posted on the City’s new website <http://www.gardnerkansas.gov/> . The new website is only one of many major investments to enhance communication. Others include rebranding with a new logo and tagline and increased marketing, rehabilitating the I.T. network and Council Chambers A/V equipment, and implementing a Voice Response payment system to enable utility customers to pay their utility bills with 24/7 convenience. Gardner continues to partner with the Kansas City Area Development Council (KCADC) to engage its recognized expertise in facilitating economic development, especially related to transportation. KCADC’s KC SmartPort’s website includes this enticement: “Reach 85% U.S. population in two days or less.” The City also partners with Southwest Johnson County Economic Development and the Gardner-Edgerton Chamber of Commerce to collaboratively encourage economic development and business recruitment, assistance, and retention; these partners are currently developing a “community profile” including a guide, maps, and professional photos and videos to more extensively promote Gardner. The community profile is anticipated to be completed fall of 2017. Citizen engagement continues in the form of advisory committees for streets, parks and recreation, ADA, economic development, utilities, airport, and police, as well as Planning Commission, and the Boards of Zoning Appeals. The City also conducts an annual citizens’ academy, “Gardner You” and a separate police citizens’ academy.

The City completed assessments of streets and pedestrian trails, leading voters to approve a 10-year, .5% special sales tax for infrastructure. The sales tax revenues will pay for a multi-year project to rehabilitate an estimated \$7 million in failing streets and concurrently invest in properly maintaining the 79% of “satisfactory/good” streets before they degrade to costlier repairs. Sales tax revenues will also fund approximately \$1.1 million for rehabilitation of pedestrian trails and new pedestrian bridges. The second phase of street projects, as well as the replacement of pedestrian bridges and the first phase of pedestrian trails rehabilitation is underway. Completing these projects will enable the City to implement a comprehensive pavement management program for enhanced fiscal stewardship and sustainability.

In order to improve accessibility and inclusiveness for all citizens, ADA compliant sidewalks were installed downtown, the Gardner Senior Center was renovated, and a self-evaluation of accessibility of selected City programs, services, and facilities was conducted. The ADA Advisory committee prioritized resulting project recommendations leading to Governing Body approval for \$110,000 in improvements to be phased over 2017-2018. Additionally, findings of the Gardner Community Access Survey conducted in collaboration with Wichita State University Hugo Wall School of Public Affairs indicated future resources should be focused on access to public buildings and parking, crosswalks, and sidewalks.

Long-range capital planning enables fiscally responsible allocation of resources. Development of a Capital Improvement Element (CIE), a long-term infrastructure analysis, occurred in several phases; completion will be in late 2017. Assessments were conducted of the City’s electric, water, and wastewater utility systems to identify and implement immediate improvements, as well as serve as the first phase to develop the CIE. Updating the water, wastewater, and transportation master plans, completing a population study, and developing sub-area plans for the prime, undeveloped land area surrounding the City’s two interchanges along Interstate 35 was the second phase. Using this updated information, the CIE will provide a 10+ year schedule of capital projects to guide capital investment for existing and infill areas of the City and to extend infrastructure to the I-35 interchanges, as strategic development of the two interchange areas is important to securing the City’s future.

Investment in the City’s transportation network is also important to facilitating development. Center Street (aka Gardner Road) is a major arterial roadway to the City’s southern I-35 interchange at 191st and Gardner Road. Rehabilitation of Center Street is underway from I-35 to Grand to extend its useful life and avoid the cost of complete reconstruction. The project will leverage funding from the County Assistance Road System (CARS) program for half of the construction cost and is scheduled for completion in October 2017. Additionally, design for realignment of 191st and Gardner Road interchange will commence in 2017 to address current traffic safety issues and support development of the prime land area surrounding the interchange. The selection of a project consultant is anticipated by September 2017. An engineering firm was selected in 2017 to design the reconstruction of 175th (a.k.a. Santa Fe) and Waverly to Poplar; construction will begin in 2018. This project will eliminate flooding and promote development in the area.

The Governing Body toured several of the City’s aging facilities. Following their assessment, \$5.4 million renovation was completed of the Aquatic Center that anchors the northwest corner of the future downtown district, a facility needs study was completed for a future justice center to replace the inadequate police facility and house municipal court operations, and fifteen acres of land was purchased for future city facilities. Voters responded to the Governing Body’s commitment as evidenced by their planning and purchasing land for the justice center, and approved the project in August 2017; it should be completed within two years.

A grant-dependent initiative is the development of the West Fork Kill Creek Trail to provide connectivity to Celebration Park, Gardner's largest park and sports complex. Johnson County Parks & Recreation agreed to provide just over \$80,000 in grant funding to reimburse the City to extend the trail from Gardner Edgerton High School one-half mile north to the area near Quail Meadows. Additional grant funding will be pursued for a second phase of the trail project in 2018.

Successful cities have vibrant downtowns and pedestrian friendly, community gathering areas that create a "sense of place." In late 2016, MARC "Sustainable Places" grant funding of \$112,500 was awarded for the Main Street Corridor project. An action plan is being developed to create that downtown "sense of place" anchored by the Aquatics Center on the north and the newly renovated Gardner Senior Center on the south. Work on this project is well underway including an area tour, market research, discussion sessions, a 2-day planning charrette resulting in several visual design concepts and development scenarios for key areas of the corridor, and a survey to gather broader public input regarding the design scenarios. The plan is scheduled for adoption in early 2018.

Investments were made to recruit, retain, and engage employees to enhance and sustain a high-performance workforce who make all of the planning, initiatives, and the Governing Body's goals into reality. Organizational restructuring occurred in utilities, public works, and business and economic development departments for cohesion, efficiency, and renewed focus in those respective areas. A compensation study and employee engagement survey were performed resulting in pay increases for merit and market comparison corrections, the development of career ladders to provide promotional opportunities, increased city contributions to health insurance to provide affordable choices, an enhanced wellness plan, leadership training and development, and enhanced efforts for communication to and appreciation of employees.

During the economic downturn, vehicle and equipment purchases were delayed. During the rebound and spurred by the urgent state of the police fleet, an assessment of the vehicle fleet was conducted resulting in the replacement of four police department vehicles each year from the period 2015 through 2017 including eleven SUVs, plus the purchase of a truck for animal control. Vehicles were also replaced in utilities, public works, utility billing, and business and economic development. Through the investment of nearly \$1.06 million during the three-year span from 2015-2017, the City reduced the number of vehicles qualifying for replacement to just 10 in 2017. Much of the police department's equipment was replaced, including new uniforms, coats, guns, radios, body cameras, and body armor. Additionally, the police department added a canine officer and formed a bike patrol.

Fiscal stewardship was enhanced. During this revolutionary period, the finance department refinanced City debt, consequently saving over \$2.4 million in interest cost, and was awarded \$2.5 million in grant funding. The City's outstanding debt decreased over \$28.2 million, or 34%. The City maintains an investment grade credit rating of AA-/stable from Standard & Poor's Rating Services.

As evidenced, the emerging economic transformation did not happen accidentally; it was strategically facilitated. In early 2017, a Kansas City television station reported the influx of activity noting \$21 million in new development is planned in the next 18 to 24 months, including an 84-room Hampton Inn with a 200-seat conference center, and a new pharmacy, fast food restaurant, and car dealership. It is estimated this new development will bring 100 new employees to Gardner. Additionally, the City projects 400 new, single-family homes will be built within 24 months. The City also annexed 75 acres south of I-35 for an upscale housing subdivision known as Tuscan

Farms. This area is proposed to contain approximately 208 single-family lots and up to 21 four-plex or 84 additional rental-housing units. Consequently, this year's budget theme is appropriately titled *Emerging...from Vision to Transformation*.

2018 Budget Calendar

**Note: all dates are subject to change*

Phase 1

• Planning

January 2017

- 20th Administration distributes personnel request forms to departments
- 25th Administration distributes IT request forms to departments
- 30th Administration sends CIP priority ranking models to departments

February 2017

- 13th Departments submit 2018-2022 CIP priority ranking models to Administration
- 15th Council Policy Retreat
- 27th Departments submit personnel and IT requests to Administration

March 2017

- 3rd CIP Committee reviews project rankings and establishes City-wide rankings for CIP
- 6th Council Meeting: Discussion of increased property valuation and funding opportunity for future Justice Center
- 17th Friday Minute Memo to Council with additional Justice Center funding information
- 17th Administration distributes performance data forms
- 20th Vehicle Replacement Plan presented to City Council
- 24th Administration finalizes IT requests and reviews personnel requests
- 24th City departments submit 2018 budget requests to Finance
- 27th Begin online citizens' budget survey (closed April 16th)
- 31st City departments submit performance data to Administration

Phase 2

• Budget Development

April 2017

- 3rd-14th Finance reviews City departments' budget requests and makes adjustments
- 16th Online citizens' budget survey closed
- 17th Presentation of results of citizens' budget survey to City Council
- 17th First draft of budget requests to City Administrator
- 17th-28th City Administrator reviews budget draft with Leadership Team

May 2017

- 1st – 5th City Administrator finalizes budget draft and personnel request to be presented to City Council with Leadership Team
- 10th Economic Development Council determines Economic Development Reserve Fund (a.k.a. Transient Guest Tax) budget per Charter Ordinance No. 18
- 15th Council Meeting: Presentation EOY 2016 budget performance, 2016 accomplishments, Vehicle Replacement Plan update, and determine 2018 budget policy direction from Council including staffing and vehicle replacement approval
- 15th Council Meeting: approval of calling of August 1st bond election for Justice Center

Phase 3

• Governing Body Review

June 2017

- 19th Council Meeting: 2018 Budget Policy Exercise to increase fund balance in General Fund by revising staffing and vehicle replacement directives

July 2017

- 3rd Council Meeting: Compensation Study update by Gallagher & Co.

Phase 4

• Budget Adoption

August 2017

- 1st Justice Center Bond Election; approved 71%; Finance finalizes budget pending confirmation of mill levy directive at August 7th council meeting
- 7th Council Meeting: Approval of Resolution of Intent to issue GO bonds for Justice Center confirming mill levy directive
- 8th Finance submits FY 2018 “Notice of Budget Hearing” to official newspaper
- 9th Publication of FY 2018 budget “Notice of Budget Hearing”
- 17th Special Council Meeting: Review mid-year 2017 budget performance, status of 2017 initiatives and FY 2018 budget
- 21st Council Meeting: Conduct public hearing and adopt FY 2018 budget

Budgeted Initiatives

Staff developed short-term goals and projects, known as “initiatives,” to support the Governing Body’s strategic goals. The 2018 initiatives focus on continuing the City’s transformation through strategic planning and implementation of infrastructure to facilitate development opportunities and provide exceptional service to citizens while efficiently leveraging the City’s resources to maximize each dollar. The initiatives included in the FY 2017-2018 Recommended Budget are listed below.

Infrastructure and Asset Management

- Justice Center – Following voter approval in August 2017, the major initiative for 2018 will be underway. Bonds will be issued in late 2017 or early 2018 to construct this facility to house police headquarters, municipal court, and other community purposes. The associated debt will be repaid over twenty years using a combination of property taxes and the City’s share of Johnson County’s .25% county-wide, public safety sales tax approved for the Johnson County Courthouse. The project will take approximately 2 years to complete.
- Fiber Connection for NICHE – In March 2017, Council approved Gardner Police Department’s participation in a county-wide, coordinated law enforcement records management system to be housed and maintained by Johnson County (NICHE Records Management System). In partnership with Johnson County Information Technology Department, this fiber connection will establish a secure, reliable, “always-on” connection from the police department to Johnson County Justice Information Management System (JIMS) in support of NICHE.
- Dogwood Energy Facility – In July 2017, the Council authorized participation with the Kansas Municipal Energy Agency (KMEA) to purchase a 20 MW owner participation interest in the Dogwood Energy Facility. This would provide the power capacity needed for the community. The project will cost approximately \$11.97 million. KMEA will issue the bonds and Gardner will pay a portion of the debt service for 20 years.
- Water Capacity – As identified in the 2017 Water Master Plan, additional capacity is needed. The City is pursuing a 1 MGD Connection to WaterOne. The project is estimated

at \$5.4 million. Debt service payments are planned to begin in 2018 and will continue for 20 years.

- ADA Projects - Mobility and accessibility initiatives to ensure Gardner's inclusiveness of all citizens will be a priority for 2018. The initiatives were developed from recommendations made by the ADA Advisory Committee resulting from a self-evaluation of accessibility of selected City programs, services, and facilities. The committee prioritized approximately \$110,000 in projects to be phased over 2017-2018. Additionally, findings of the Gardner Community Access Survey conducted in collaboration with Wichita State University Hugo Wall School of Public Affairs indicated future resources should be focused on access to public buildings and parking, crosswalks, and sidewalks.
- West Fork Kill Creek to Quail Meadows Neighborhood Park – Staff is pursuing grant funding for the second phase. The project will be reviewed for likelihood of implementation based on the outcome of the grant award.
- Phase 3 of the aforementioned streets rehabilitation and phase 2 of pedestrian trails rehabilitation are planned and will be paid from the .5% special sales tax.
- Vehicle Replacement – A total of \$176,000 is included for four police vehicle replacements.
- There is a placeholder for merit compensation, as efforts to facilitate high-performance, efficiency, employee retention and succession planning continue.
- Capital projects will be implemented in the water, wastewater, and electric utilities to maintain operations. The extensive listing may be found in the Capital Improvement Program information contained in the Appendix of this document.

Challenges & Opportunities

Development of the City's annual budget and financial forecast requires consideration of external influences – both positive and negative – on the City's sustainability. As challenges and opportunities are identified, strategically planning to benefit from or mitigate them is important to the City's future prosperity. The following challenges and opportunities, as well as the strategic plans to address them, have been identified and are listed below.

- State Legislation - Property Tax Lid effective January 1, 2018:
Under the tax lid provisions, increases in property tax revenues levied beyond the rate of inflation, calculated at a 5-year rolling average of the Consumer Price Index, will require voter approval. Consequently, the benefit of future increased valuation growth is essentially eliminated with the exception of revenue from new development. However, the tax lid legislation may inhibit the City's ability to facilitate economic development projects such as providing incentive funding or building infrastructure to prepare an area to be "shovel ready", as development opportunities are typically confidential in nature and require time-sensitive commitments for funding or incentives. This need for nimble response to development opportunities is contradictory to the process of scheduling an election and providing enough in-depth, accurate information to educate voters and gain

their approval for a tax increase quickly enough to facilitate these opportunities, thus making elections for development funding impractical.

A challenge for growing cities such as Gardner will be prioritizing funding for competing initiatives and operations with mandated flat property tax revenues. This challenge manifested during the 2018 budget process, as the double-digit property valuation increase – combined with the City’s share of a county-wide public safety tax – provided an opportunity to construct the \$13.725 million Justice Center, but was subject to voter approval. Although voters approved, a “failed” vote would have caused a mandatory reduction in the mill levy resulting in flat tax revenues, thus limiting resources for increasing expenditures expected in a growing city, such as building the Justice Center or other facilities, the aforementioned ADA improvements, and continued investment in facilitating development, infrastructure, vehicles and equipment, and maintaining a high-performance workforce.

An additional impact is decreased revenue diversification for local governments, and the stagnation or decrease in property tax revenues will cause cities and counties to rely more heavily on volatile sales tax revenues or increasing fees for services.

- Action planned – The City’s ability to leverage its municipally-owned utilities combined with virtually unlimited options for phasing and structuring of future debt still enables the City to provide infrastructure and continue strategically pursuing new development opportunities. A continued emphasis on strategic planning, strong financial management practices, realignment of existing resources, pursuing grants, and refinancing of existing debt will also be needed to mitigate the impact of the tax lid.
- Economic Development:

There is competition from neighboring jurisdictions regarding the annexation of available land and the associated development opportunities, especially at the City’s 191st and Gardner Road interchange on I-35.

 - Action taken/planned – The City continues to annex land in its target growth areas as identified by the Gardner Growth Management Strategy. The City has the ability to provide incentives to encourage voluntary annexation such as leveraging the City’s municipally-owned utilities to provide infrastructure improvements and providing development-related grants to reimburse property owners for future City property taxes resulting from annexation. In 2017, the City created a Small Business Incentive Program to encourage entrepreneurial and expansion efforts by local businesses. The program provides funding assistance to facilitate projects by improving access to roads or utilities. The 2018 budget includes \$25,000 in funding for the Small Business Incentive Program.
- Long-Range Capital Planning:

The City is directly accessed by two interchanges on Interstate 35 (175th & I-35 and Gardner Road & I-35); the area around the interchanges lacks infrastructure necessary for development. There are other significant enclave areas in the City that lack infrastructure, and the City’s water and wastewater facilities are nearing treatment capacity which, if not addressed, could delay future development.

 - Action taken/planned – 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

projects scheduled for 2018 were included into the 2018 Capital Budget and the 5-year CIP is included in the City's multi-year forecast.

- **Transportation:**
The City has several areas in its transportation network that impede development opportunities and have traffic safety issues.
 - Action taken/planned – Funding is included in the budget for design of the I-35 and Gardner Road Interchange. The City is also going to reconstruct Sante Fe from Waverly to Poplar to help accommodate growth and to address flooding issues.

- **Municipal Facilities:**
New facilities are needed for a Police/Law Enforcement Center, Public Works Operations Division and Parks Maintenance Division.
 - Action taken/planned – On August 1, 2017, voters approved a new Justice Center that will provide sufficient space for both the Police Department and the Municipal Court. The Justice Center will cost approximately \$13.725 million and will be financed by G.O. Bonds. Debt service payments will start in 2018 and will continue for 20 years. The debt service will be paid from a combination of increased property tax revenues resulting from the aforementioned 10.1% growth in assessed valuation and the City's share of the .25% county-wide sales tax for the Johnson County courthouse.

- **Water Capacity:**
The 2017 Water Master Plan identifies a need for additional water capacity for the community as it continues to grow.
 - Action taken/planned – The City is pursuing a 1 MGD Connection to WaterOne. The project will to cost approximately \$5.4 million. Debt service payments will start in 2018 and will continue for 20 years.

- **Electric Capacity:**
The City's Power Purchase Agreement with Omaha Public Power District for 20 MW capacity purchasing ends on December 31, 2018 and cannot be renewed. Gardner had to find another source for the 20 MW capacity.
 - Action taken/planned – The City authorized participation with the Kansas Municipal Energy Agency (KMEA) to purchase a 20 MW owner participation interest in the Dogwood Energy Facility. This would provide the power capacity needed for the community. The project will cost approximately \$11.97 million. KMEA will issue the bonds and Gardner will pay a portion of the debt service for 20 years.

The State of Kansas budget law requires a balanced budget be presented for each fund with a tax levy for the Proposed Budget Year, which for the City of Gardner includes the General Fund and the Debt Service Fund. Budgeted expenditures must equal estimated revenues, including the amount of ad valorem taxes to be levied.

Following a statutorily required public hearing, the final step in the creation of the annual budget is for the Governing Body to approve the budget. Kansas law requires approval by August 25th each year, with an extended deadline in some instances for elections to increase property tax revenues under the "tax lid" legislation (it should be noted the extended timeline did not apply for the Justice Center election). If needed, the Governing Body must pass an ordinance to amend

the budget, and the same notice and public hearing procedures are required as for the adoption of the original budget. Kansas law *K.S.A. 79-2929a* states, “Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes.”

Financial Overview

The City’s budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The basis of budgeting differs from the basis of accounting used by the City since the latter uses a modified accrual basis for all governmental fund types and an accrual basis for all proprietary fund types (GAAP basis). 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 GAAP basis. Also, under the GAAP basis 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.

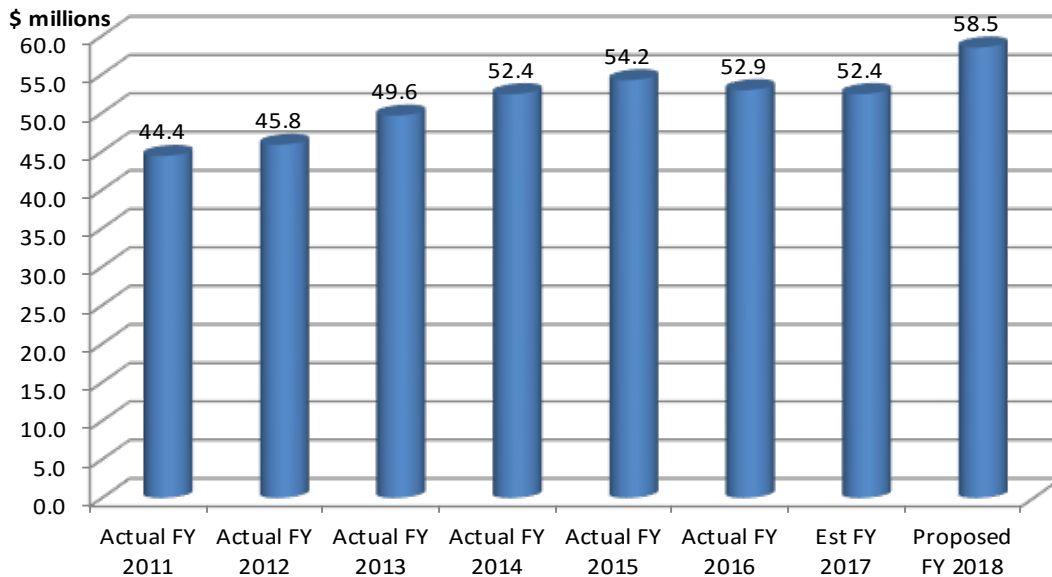
Budgeted Revenues

The FY 2018 revenue budget totals \$58.5 million. The total mill rate is 20.544, which will generate \$2.1 million in General Fund ad valorem tax revenue and \$1.5 million in the Debt Service Fund.

In 2017, the City received its first double-digit market valuation increase since the mid-2000’s, at 10.1% for taxable properties. Pursuant to the state’s “tax lid” legislation effective for the FY 2018 budget, retaining the increased property tax revenues generated by this increased valuation required voter approval. Following a series of educational communication activities with Gardner citizens promising the increased revenues would be used to pay for a new Justice Center to house police and municipal court operations and other community purposes, voters approved. As directed by the Governing Body, these increased property tax revenues would be entirely collected in the Debt Service Fund for payment of the pending debt associated with the Justice Center, as well as the City’s share of new sales tax revenues generated by Johnson County’s .25% county-wide public safety tax for the county courthouse (effective April 1, 2017). The impact of directing all property tax revenues resulting from the increase in valuation is a reduction of 1.525 mills in the General Fund and a corresponding increase of 1.525 mills to the Debt Service Fund. The new .25% county-wide public safety sales tax is anticipated to generate \$480,000 annually over a 10-year period.

The following chart illustrates the City of Gardner’s revenue trend for the last seven fiscal years:

All Funds - Revenue Trend



On June 15, 2017, the Johnson County Department of Records and Tax Administration provided property assessment information to the City of Gardner. The information reflects an estimated total assessed value of \$174 million for FY 2017, which is up approximately 10.1% from the FY 2016 assessed value.

A review of revenue trends over the last seven years illustrates a gradual upward trend from FY 2011 through FY 2015, as the Governing Body took steps each year to raise water and sewer rates and to increase the mill rate for FY 2011 (4.5 mills) to offset the impact of the lack of growth-related revenues. The \$1.3 million drop in revenues for FY 2016 is almost entirely due to the consolidation of the development funds in the Water and Wastewater utilities into their respective operating funds eliminating the previous practice of transferring operating funds to the development funds, thus reducing transfers by \$3 million in 2016. The City's assessed valuation was flat from FY 2011 to FY 2012 before rising slightly in FY 2013 and FY 2014 and then rising more significantly in each of the three succeeding years: FY 2015 (5%), FY 2016 (7.3%), and FY 2017 (8.3%). As aforementioned, the valuation increase for FY 2018 is 10.1%.

Other factors in the positive revenue trend (including the previously explained exceptions) include a rebound of 3.3% in City sales tax in FY 2011, and a hefty gain of 9% in FY 2012. City sales tax rose again slightly in FY 2013, had another hefty gain of 12% in FY 2014 and trended slightly upward in FY 2015. In FY 2016 sales tax rose by 49% mostly due to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund. FY 2017 is forecast to remain flat and FY 2018 includes an anticipated increase in City sales tax of 5% based on historical trends and current data.

The City's share of county sales tax reflects a rebound of over 22% in FY 2011 followed by another 5% in FY 2012, 6% in FY 2013, 7% in FY 2014, and a very slight drop in FY 2015 and FY 2016. FY 2017 reflects a 15% increase almost entirely due to receiving the first, partial year of a new voter approved, Johnson County .25% sales tax for public safety (Johnson County Courthouse).

FY 2018 will be the first full year of the new .25% public safety sales tax and accounts for almost all of the 9% increase anticipated in the budget.

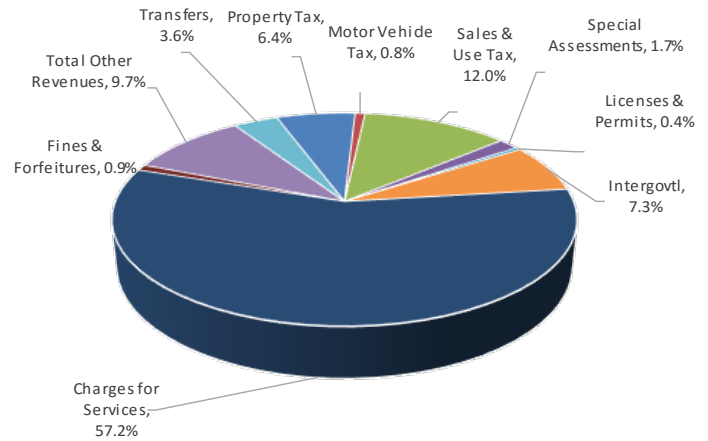
In FY 2011, the City also benefitted from sizable Community Development Block Grants (CDBG), County Assistance Road System (CARS) and Kansas Department of Transportation (KDOT) grants, which further mitigated loss of growth-related revenues in those years. The City received another sizable KDOT grant in FY 2014. Additionally, the City anticipates receiving CARS and KDOT grants of almost \$1.3 million in FY 2017 and CARS and SMAC (Stormwater Management Advisory Council) grants in FY 2018 for over \$2.4 million.

Additionally, in 2014, the City received bond proceeds from two debt issuances. The City issued 2014A to finance improvements to the Aquatic Center and to obtain permanent financing for the USD 231 School Campus Benefit District and the White Drive Sanitary Sewer, originally financed with its General Obligation Temporary Notes, Series 2012B. The City also issued refunding debt to refinance two KDOT state revolving fund loans to reduce the total debt service payments over the next 15 years by \$438,343. In FY 2015, the City issued 2015A to refund a 2006 state revolving loan for the Hillsdale water treatment plant to reduce the total debt service payments over 10 years and realize a net interest cost savings of \$325,269. In FY 2016 the City issued 2016A, B and C. 2016A was issued to fund Phase 1 of the street improvement program and to effect a partial net cash advance refunding of 2008B to realize a net savings of \$81,968. 2016B was issued as taxable, general obligation debt to finance improvements for the Electric Fund. 2016C was issued to finance the purchase of land for a future building site. The City is anticipating issuing debt in 2017 and 2018 to finance Phase 2 and Phase 3 of the street improvement program. FY 2018 anticipates an additional debt issuance to finance the improvements to Santa Fe Street (Waverly to Poplar) in the Special Highway Fund.

The following tables and graphs illustrate the City's total revenue by source and by fund type:

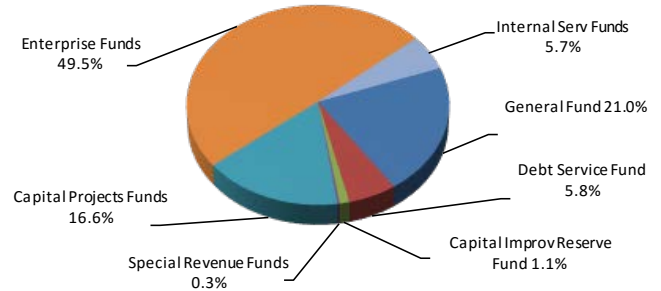
Revenue by Source Fiscal Year 2018

Revenue Source	Amount	% of Total
Property Tax	\$3,728,700	6.4%
Motor Vehicle Tax	477,300	0.8%
Sales & Use Tax	7,022,900	12.0%
Special Assessments	973,900	1.7%
Licenses & Permits	240,200	0.4%
Intergovernmental	4,261,300	7.3%
Charges for Services	33,413,080	57.2%
Fines & Forfeitures	522,100	0.9%
Other Revenues:		
Franchise Fees	317,000	
Transient Guest Tax	74,000	
Excise Tax	1,653,000	
Investment Earnings	29,900	
Miscellaneous	3,624,600	
Internal Service Funds	-	
Total Other Revenues	5,698,500	9.7%
Transfers	2,125,400	3.6%
TOTAL	\$58,463,380	100.00%



Revenue by Fund Type Fiscal Year 2018

Fund Type	Revenue	% of Total
General Fund	\$ 12,296,500	21.0%
Debt Service Fund	3,395,700	5.8%
Capital Improv Reserve Fund	661,400	1.1%
Special Revenue Funds	190,300	0.3%
Capital Projects Funds	9,670,600	16.6%
Enterprise Funds	28,946,280	49.5%
Internal Serv Funds	3,302,600	5.7%
TOTAL	\$ 58,463,380	100.0%



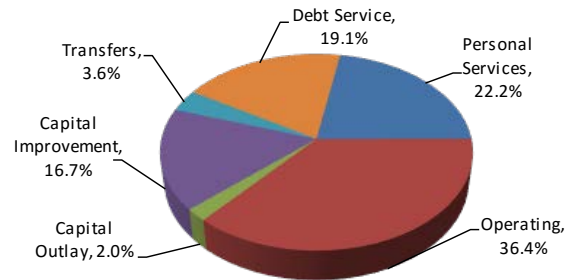
Budgeted Expenditures

The 2018 budgeted expenditures total \$58,542,976. Operating expenditures include Internal Service Fund allocations.

The following tables and charts provide an overview of the City's total budgeted expenditures by category and fund type:

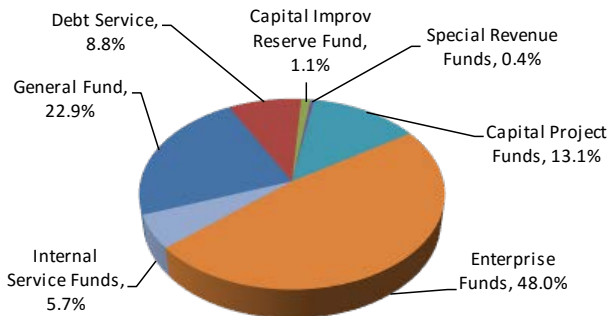
Expenditure by Category Fiscal Year 2018

Major Cost Category	Amount	% of Total
Personal Services	\$ 12,984,600	22.2%
Operating	21,319,650	36.4%
Capital Outlay	1,184,600	2.0%
Capital Improvement	9,768,400	16.7%
Transfers	2,125,400	3.6%
Debt Service	11,160,326	19.1%
TOTAL	\$ 58,542,976	100%



Expenditure by Fund Type Fiscal Year 2018

Fund Type	Expenditures	% of Total
General Fund	\$ 13,400,900	22.9%
Debt Service	5,145,200	8.8%
Capital Improv Reserve Fund	661,400	1.1%
Special Revenue Funds	246,850	0.4%
Capital Project Funds	7,667,500	13.1%
Enterprise Funds	28,118,526	48.0%
Internal Service Funds	3,302,600	5.7%
Total	\$ 58,542,976	100%



Personnel

The approved 2017 budget included 145.5 FTE's. Staffing levels increased by 1 FTE in the 2017 Estimate with the addition of a Police Property Evidence Technician. Additionally, three Police Officers were reclassified to Police Detectives to provide career ladder opportunities. Both Police Lieutenants were reclassified to Police Captains, and the Police Clerk was reclassified to Administrative Assistant.

In 2017, a review and update of the citywide compensation plan was conducted. The Governing Body approved wage adjustments for 19 of 32 police positions, including adjustments associated with the aforementioned reclassifications.

In 2018, the City plans to hire an additional Building Inspector due to an increase in both commercial and residential development. The addition of an Inventory Clerk in the Utilities Department will assist with implementing the new Computerized Maintenance Management System (CMMS), as well as manage inventory and assist with financial recording and analysis. The City will also hire another part-time Maintenance Worker for the airport. The Crew Leader-Line Maintenance will be reclassified to Line Maintenance Superintendent to provide a career ladder opportunity.

Following these additions, the 2018 budget includes 147 full-time positions and 4 part-time positions equating to 149 total FTE's.

Key Financial Highlights

Several key financial highlights are included in the 2018 Budget.

- The City's taxable assessed valuation increased 10.1%.
- Funding for the Small Business Incentive Program continues at \$25,000 to encourage entrepreneurial and expansion efforts by local business. The program provides funding assistance to facilitate projects by improving access to public roads or utilities. Future funding may increase up to \$100,000 as Transient Guest Tax revenues increase, or other funding sources are approved by the Governing Body.
- The Governing Body increased funding to the Gardner Township to \$27,000 - representing approximately one-half of their cemetery budget - in exchange for decreased cost of cemetery lots for Gardner citizens.
- In August 2017, voters approved the issuance of up to \$13.725 million in General Obligation Bonds to finance the costs of a new Justice Center. The aforementioned 10.1% increase in assessed valuation will be fully directed to the Debt Service Fund to pay the associated debt, as well as the annual revenue from the City's share of the county-wide .25% sales tax approved for the county courthouse. Although the total 2018 mill levy will remain the same as the 2017 mill levy at 20.544, the impact of directing the 10.1% growth in assessed valuation fully to the Debt Service Fund results in a 1.525 mill decrease (-\$265,000) in the General Fund portion of the total mill levy and a corresponding 1.525 mill increase (+265,000) for the Debt Service Fund.
- Motor vehicle taxes decreased 30% (-\$208K) from the 2017 Estimate to the 2018 Budget. Motor vehicle taxes are distributed to cities in Johnson County based on the mill rate for each city. As detailed in the 2017 Budget, the City reduced mills in 2017 due to the termination of the fire services contract with Johnson County Fire District No. 1 and instead including Gardner's territory within the fire district. The City reduced the 2017 General Fund tax revenue and associated amount of property tax mill levy by the amount of the fire services contract, which was equivalent to 8.911 mills. The impact of that mill reduction accounts for all of the subsequent decrease in the motor vehicle taxes in 2018.
- The City is anticipating increased spending on street and trail projects in 2017 and 2018. Santa Fe from Waverly to Poplar Street is anticipated to cost just over \$4 million and will be paid with SMAC funds of \$1.3 million and CARS funds of \$1.1 million, and the remaining amount will be financed with general obligation bonds with the debt service spread over the estimated useful life of the street improvements. Additionally, the City will begin Phases 2 and 3 of the Street Improvement program in 2017 and 2018, respectively. The City will use a combination of cash and debt funding to accomplish these street and trail improvements anticipated to cost \$2.5 million in 2017 and \$2.8 million in 2018.
- No rate increases for water, wastewater or electric utilities.
- The budget includes a merit compensation placeholder of \$300,000.
- Employee benefits were bolstered, as additional funding for health insurance premiums – including an additional 2% for HDHP premiums (82%) above City contributions for other

plan premiums (80%) and increased contributions to H.S.A.'s – invests in employees and facilitates long-term savings for the City.

Budget Review by Fund Type

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 of Gardner's primary fund types are:

- General fund – The General Fund is the most common of the governmental funds. This fund is used to account for all financial resources not required to be accounted for in other funds.
- Debt Service Fund – The Debt Service Fund is used to account for multi-year repayment of principal and interest on loans and bonds primarily for governmental (non-utility) debt.
- Capital Improvement Reserve Fund – The Capital Improvement Reserve Fund is used to account for the acquisition and construction of major capital improvements other than those financed by enterprise funds.
- Enterprise Fund – A fund established to account for activities that operate similar to commercial enterprises found in the private sector where the costs to provide the service are recovered through user charges. The City has five Enterprise Funds: Electric Fund, Water Fund, Wastewater Fund, Stormwater Fund, and the Airport Fund. The Electric Capital Replacement Reserve Fund does not meet the definition of an Enterprise Fund and is not reported separately in the City's financials, but is separated for budgeting purposes.
- Special Revenue Funds - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- Capital Project Funds – Funds created to account for and report the budget and actual expenses and revenues that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, such as infrastructure and equipment.
- Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The City has four Internal Service Funds: Information Technology Services Fund, Building Services Fund, Risk Services Fund and Utility Billing Services Fund.

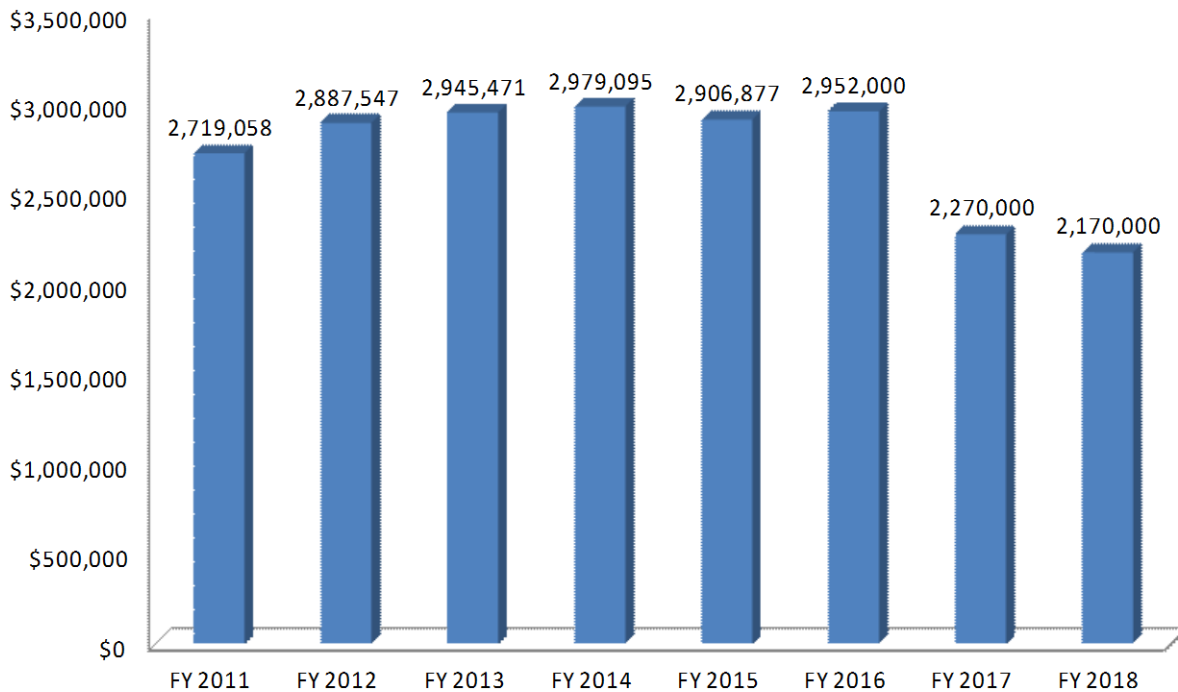
The following pages contain more detailed FY 2018 budget information for each of the City's budgeted funds.

General Fund

Summary

As previously stated, the City reduced mills in 2017 due to the termination of the fire services contract with Johnson County Fire District No. 1 and instead including Gardner's territory within the fire district. The City reduced the 2017 General Fund tax revenue and associated amount of property tax mill levy by the amount of the fire services contract, which was equivalent to 8.911 mills. This is illustrated in the following chart.

Property Tax Revenue History



In FY 2012, the upward trend reflects the transfer of 1.5 mills from the Bond and Interest Fund levy to the General Fund levy due to the reduction of debt paid from the Debt Service Fund associated with the transfer of Public Safety Station No. 2 to the Johnson County Fire District.

There was a 1.728 mill levy reduction in the General Fund mill levy in the FY 2015 Budget that was partially offset by a 5.6% increase in the City's taxable assessed valuation. This is reflected in the property tax revenue decrease for FY 2015. FY 2016 reflects a 7.3% increase in assessed valuation and the return of previously captured Tax Increment Financing (TIF) district property tax dollars to the General Fund beginning in the second quarter of 2016. These increases were partially offset by the transfer of two mills to the Debt Service Fund to offset the negative impact of delinquent special assessments. The decrease in General Fund Property Tax for FY 2017 is due mostly to the aforementioned reduction in mills for the termination of the contractual agreement for fire services and the transfer of tax levy authority for fire services to the fire district. This decrease is partially offset by the transfer of 3 mills from the Debt Service Fund back to the General Fund due to a significant recovery of a portion of the delinquent special assessments in the Debt Service Fund in 2016 and the assessed valuation increase of 8.3%.

The slight decrease in FY 2018 is due to the transfer of 1.525 mills to the Debt Service Fund – representing the increased property tax revenue resulting from increased valuation – which Council directed to be used to pay a portion of the new debt service related to the voter-approved Justice Center.

Revenues

General Fund revenues are comprised of taxes, intergovernmental revenues (grants and state-shared revenues), licenses and permits, charges for services, fines and forfeitures, interest revenues and transfers from other funds. General Fund revenues are expected to remain relatively flat as compared to the FY 2017 Estimate. Following is a summary of the General Fund revenue categories and the FY 2018 budget in comparison to the FY 2017 Estimate:

General Fund Revenue Summary

Revenue Source	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Taxes	\$ 7,949,400	\$ 8,064,700	\$ 115,300	1%
Licenses & Permits	258,800	240,200	(18,600)	-7%
Intergovernmental	161,000	131,400	(29,600)	-18%
Charges for Services	2,615,000	2,554,800	(60,200)	-2%
Fines & Forfeitures	509,800	522,100	12,300	2%
Interest & Misc	9,700	7,800	(1,900)	-20%
Transfers	759,700	775,500	15,800	2%
Total	\$ 12,263,400	\$ 12,296,500	\$ 33,100	0%

The 1% increase in taxes is due to an increase in sales and use tax of 7.3% overall which is offset by the drop in property taxes and motor vehicle taxes, as aforementioned. City sales tax is anticipated to increase by 5% based on historical trends and current data, and County sales is anticipated to increase by 9% due to the first full year of the new .25% county sales tax for public safety, as previously stated.

The 7% decrease in Licenses & Permits is largely due to some economic development activity included in the 2017 Estimate and a return to conservative projections for 2018, as no significant development is yet operational for inclusion in the revenue forecast, although there is a significant increase in activity and likely impact in the FY 2018 Estimate or FY 2019 budget.

The 18% decrease in Intergovernmental revenue is largely due to the end of a grant in 2017 that is not expected to be received again in 2018.

The 2% decrease in Charges for Services is primarily due to anticipated reimbursements for FY 2017 that are not anticipated to recur in FY 2018.

Expenditures

Following is a summary of the General Fund expenditure categories for the FY 2018 budget in comparison to the FY 2017 Estimate budget:

General Fund Expenditure Summary

Expenditures	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Personal Services	\$ 8,273,500	\$ 8,813,300	\$ 539,800	7%
Operating	3,187,000	2,939,400	(247,600)	-8%
Capital Outlay	447,600	327,100	(120,500)	-27%
Internal Services	1,332,700	1,321,100	(11,600)	-1%
Transfers	80,800	-	(80,800)	-100%
Total	\$ 13,321,600	\$ 13,400,900	\$ 79,300	1%

Total General Fund expenditures increased \$79,300 for the 2018 budget when compared to the FY 2017 Estimate. The increase in Personal Services of 7% is partially offset by decreases in Operating, Capital Outlay, Internal Services and Transfer expenditures. As the General Fund includes a majority of the City's human assets, the dedicated merit/salary adjustment pool, the overall average 3% increase in health insurance, and additional staffing for a Building Inspector all contribute to the \$539,800 increase in Personal Services. The City made changes to the funding of health insurance premiums in 2017. Rates for the various health insurance plans increased from 2.8% to 7%, depending on the plan. The City Council approved paying 82% of the premium for HDHP (High Deductible Health Plans), 80% of all other plans, and increased the contribution to H.S.A. (Health Savings Account) to \$1,500/\$3,000 to cover the HDHP deductible in order to incentivize employees to choose the HDHP. These changes were intended to provide affordable choices, represent investment in the employees, enhance recruitment and retention efforts, and mitigate future health insurance cost increases, as the HDHP premium increases are historically significantly less than increases for other plans.

The 8% decrease in operating expenditures is due to projects/programs in Administration, Parks and Recreation and Public Works in 2017 that will not happen again in 2018. In 2017, Administration included a grant of \$25,000 for the Small Business Incentive Program, Parks and Recreation budgeted \$25,000 in engineering costs for Phase 1 of the Kill Creek trail improvements, and Public Works estimates \$33,000 to update the Transportation Master Plan and \$50,000 for ADA compliance projects. Additionally, the City Council directed a 35% decrease in meetings/training/travel costs across all General Fund departments, except the Police Department, along with a \$48,000 decrease in Legal Services.

The decrease in capital outlay expenditures of \$120,500 is mostly due to fewer vehicle purchases in FY 2018 than FY 2017. The only budgeted vehicle purchases in 2018 will be the replacement of four police vehicles.

Transfers decreased \$80,800 due to a budgeted transfer to the Capital Improvement Reserve Fund in 2017 to help offset the cost of the West Fork Kill Creek Trail Phase 1 that will not recur in FY 2018.

Capital Improvement Reserve Fund Revenue Summary

Revenue Source	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Intergovernmental	\$ 80,700	\$ 599,100	\$ 518,400	642%
Interest & Misc	100	-	(100)	-100%
Transfers	100,800	62,300	(38,500)	-38%
Total	\$ 181,600	\$ 661,400	\$ 479,800	264%

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. The 2018 budgeted expenditures are grant-dependent projects for additional phases of the Kill Creek/Quail Meadows trail improvements.

Enterprise Funds

Summary

The Enterprise Funds are the largest component of the overall budget. Total Enterprise Funds revenues represent \$28.9 million or 49.5% of the \$58.5 million total budget, compared with the General Fund of \$12.3 million or 21%. Following is a summary of the Enterprise Funds budgeted revenues and expenses:

Enterprise Funds Revenue Summary

Revenue Source	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Electric	\$ 15,200,300	\$ 15,672,750	\$ 472,450	3%
Elec Cap Replace	3,300	3,300	-	0%
Water	5,619,485	5,831,500	212,015	4%
Wastewater	6,514,540	6,701,630	187,090	3%
Airport	356,040	737,100	381,060	107%
Total	\$ 27,693,665	\$ 28,946,280	\$ 1,252,615	5%

The Electric Fund revenues are up \$472,450 primarily due to increased retail sales. The increase is due to a conservative anticipated growth rate of 3%.

Water Fund

The Water Fund represents \$5.8 million or 20% of all Enterprise Fund revenues in 2018. The 2018 Budget includes an increase of 4% from the 2017 Estimated Budget due to a modest

increase of 3% in retail sales and a 10% increase in Water Development Charges related to anticipated new development.

As illustrated in the following chart, budgeted expenses are up 17% in the Water Fund in 2018. Most of the increase is due to Capital Improvement and Debt Service expenses.

Capital Outlay expenses are down \$100,700 from the 2017 Estimate due to several projects identified in the 2015 water utility assessment that will be completed in 2017 and will not recur in 2018. These projects include replacing additional raw water pumps for \$89K, \$43K for copper intake screens, rebuilding 2 high service pumps for \$25K, and \$12K for blowers.

Capital improvement projects in the 2018 Budget include SCADA system upgrades, repair outside walls of the Contact Well and Clearwell, control valve for 183rd Street tower, connect 12-inch water line from W. Madison to St. Johns for Loop Feed, and rebuild Clearwater pump.

Debt service is up in the 2018 budget due to the anticipated financing of an estimated \$5.4 million water interconnection agreement. Following is a summary of the Water Fund budget:

Water Fund Budget

<u>Revenue</u>	<u>Estimate 2017</u>	<u>Fiscal Year 2018</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Charges for Services	\$ 5,617,485	\$ 5,829,600	\$ 212,115	4%
Interest & Misc	2,000	1,900	(100)	-5%
	<u>5,619,485</u>	<u>5,831,500</u>	<u>212,015</u>	<u>4%</u>
<u>Expenses</u>				
Personal Services	677,100	687,700	10,600	2%
Operating	1,501,900	1,590,400	88,500	6%
Capital Outlay	267,400	166,700	(100,700)	-38%
GF Allocations	419,700	453,400	33,700	8%
Internal Services	512,400	510,500	(1,900)	0%
Capital Improvement	310,000	830,000	520,000	168%
Debt Service	817,900	1,223,041	405,141	50%
Transfers	1,041,200	1,042,700	1,500	0%
	<u>\$ 5,547,600</u>	<u>\$ 6,504,441</u>	<u>\$ 956,841</u>	<u>17%</u>
Fund Surplus/(Deficit)	\$ 71,885	\$ (672,941)		

Wastewater Fund

The Wastewater Fund represents \$6.7 million or 23% of all Enterprise Fund revenues in 2018. Total revenues increased 3% from the 2017 Estimated Budget due to a modest increase of 3% in retail sales due to the aforementioned 3% growth.

Wastewater expenses decreased 4% in 2018 over 2017 Estimate. Most of the decrease is due to decreases in Operating and Capital Improvement. The decrease in Operating is due to reduced costs from the Edgerton Treatment facility of \$35K, vac truck repairs of \$20K and grinder repairs

of \$27K that are not anticipated to recur in FY 2018. The reduction in Capital Improvements is due to funding for manhole rehab and replacements, replacement of gear boxes and end bearings for OX rotors, replacement of 2 submersible pumps at the Kill Creek Lift Station, and South Lift Station Improvements in the 2017 Estimate which will not recur in the 2018 budget.

Following is a summary of the Wastewater Fund budget:

Wastewater Fund Budget

<u>Revenue</u>	<u>Estimate 2017</u>	<u>Fiscal Year 2018</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Charges for Services	\$ 5,514,040	\$ 5,700,630	\$ 186,590	3%
Transfers	1,000,000	1,000,000	-	0%
Interest & Misc	500	1,000	500	100%
	<u>6,514,540</u>	<u>6,701,630</u>	<u>187,090</u>	<u>3%</u>
 <u>Expenses</u>				
Personal Services	628,100	643,600	15,500	2%
Operating	913,100	852,200	(60,900)	-7%
Capital Outlay	103,700	112,500	8,800	8%
GF Allocations	401,400	433,900	32,500	8%
Internal Services	466,300	473,500	7,200	2%
Capital Improvement	600,600	306,000	(294,600)	-49%
Debt Service	3,282,000	3,319,985	37,985	1%
Transfers	67,600	68,900	1,300	2%
	<u>\$ 6,462,800</u>	<u>\$ 6,210,585</u>	<u>\$ (252,215)</u>	<u>-4%</u>
 Fund Surplus/(Deficit)	 \$ 51,740	 \$ 491,045		

Electric Fund and Electric Capital Replacement Reserve Fund

The Electric Fund represents \$15.7 million or 54% of the total revenues from the Enterprise Funds in 2018. Electric Fund revenues increased by 3% from the 2017 Estimate primarily due to increased retail sales. As mentioned above, the electric utility included a conservative 3% growth factor in retail sales that accounts for this increase.

Budgeted expenses increased by 7% in 2018 over the 2017 Estimate. Personal services are up in the Electric Fund due to the addition of an Inventory Clerk in 2018. Capital Outlay is up \$97K in FY 2018 due to increased funding for a bore machine/guidance system at \$20K, a service wire trailer at \$40K, and capacitor controls at \$50K. Debt service is up due to financing the purchase of 20-megawatt participation in the Dogwood Energy Facility. Capital improvements are up \$123K mostly due to a new overhead power line project in FY 2018 estimated at \$310K.

The Electric Capital Replacement Reserve Fund has no budgeted revenue except \$3,300 in interest earned for the 2017 Estimate and for the 2018 Budget. There are no budgeted expenses for 2017 Estimate or 2018 Budget.

Following is a summary of the Electric Budget:

Electric Fund Budget

<u>Revenue</u>	<u>Estimate 2017</u>	<u>Fiscal Year 2018</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Charges for Services	\$ 15,160,600	\$ 15,634,350	\$ 473,750	3%
Interest & Misc	39,700	38,400	(1,300)	-3%
	<u>15,200,300</u>	<u>15,672,750</u>	<u>472,450</u>	<u>3%</u>
 <u>Expenses</u>				
Personal Services	1,807,200	1,861,600	54,400	3%
Operating	8,954,200	9,011,300	57,100	1%
Capital Outlay	303,000	400,300	97,300	32%
GF Allocations	398,300	432,200	33,900	9%
Internal Services	790,500	811,500	21,000	3%
Debt Service	357,100	949,300	592,200	166%
Capital Improvement	237,000	360,000	123,000	52%
Transfers	785,000	802,300	17,300	2%
	<u>\$ 13,632,300</u>	<u>\$ 14,628,500</u>	<u>\$ 996,200</u>	<u>7%</u>
 Fund Surplus/(Deficit)	 \$ 1,568,000	 \$ 1,044,250		

Airport Fund

The Airport Fund represents \$737,100 or 3% of the total revenues from the Enterprise Funds in 2018. The revenues in the Airport Fund increased 107% in 2018 due entirely to expected additional FAA grant funding.

While the City did calculate an amount to charge the airport for General Fund allocation charges, the Airport Fund was not able to absorb this charge, so the General Fund will continue to subsidize the operations at the airport by not charging these fees until such time as the airport can pay for these services.

Budgeted expenses increased by 123% in 2018 over the 2017 Estimate. This increase is due to increases in Personal Services due to hiring an additional part-time Maintenance Worker at the Airport. Capital improvement projects include property acquisition costs of \$325K, property demolition of \$50K, and runway approach demolition of \$150K in FY 2018. These additional capital improvement project increases are almost entirely offset by FAA grant funds, as aforementioned.

Airport Fund Budget

<u>Revenue</u>	<u>Estimate 2017</u>	<u>Fiscal Year 2018</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Charges for Services	\$ 264,400	\$ 264,400	\$ -	0%
Intergovernmental	91,440	472,500	381,060	417%
Transfers	-	-	-	0%
Interest & Misc	200	200	-	0%
	<u>356,040</u>	<u>737,100</u>	<u>381,060</u>	<u>107%</u>
 <u>Expenses</u>				
Personal Services	16,400	31,600	15,200	93%
Operating	139,100	142,300	3,200	2%
GF Allocations	-	-	-	0%
Internal Services	14,900	15,300	400	3%
Debt Service	67,400	60,800	(6,600)	-10%
Capital Improvement	109,600	525,000	415,400	379%
	<u>\$ 347,400</u>	<u>\$ 775,000</u>	<u>\$ 427,600</u>	<u>123%</u>
 Fund Surplus/(Deficit)	 \$ 8,640	 \$ (37,900)		

Stormwater Fund

This fund was previously used to fund stormwater management projects throughout Gardner, which were funded by grants from Johnson County. Currently, there are no projects, no funding and consequently, no budgeted revenues or expenses.

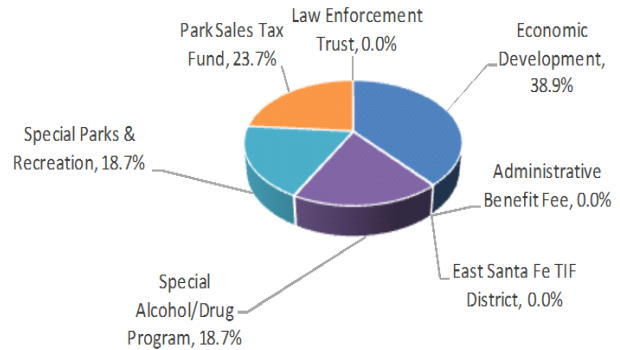
Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City has seven Special Revenue Funds that represent \$190,300 in revenue and \$246,850 in expenditures for the 2018 Budget, or about .3% of all revenues by fund type.

The following tables and charts summarize the revenue and expenditures by fund:

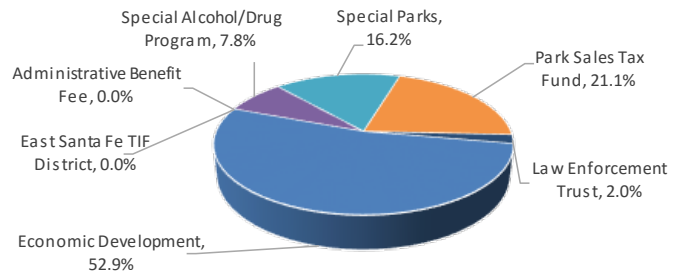
Special Revenue Funds Revenue by Fund

Fund Type	Revenue	% of Total
Economic Development	\$ 74,100	38.9%
Administrative Benefit Fee	-	0.0%
East Santa Fe TIF District	-	0.0%
Special Alcohol/Drug Program	35,600	18.7%
Special Parks & Recreation	35,600	18.7%
Park Sales Tax Fund	45,000	23.7%
Law Enforcement Trust	-	0.0%
TOTAL	\$ 190,300	100.0%



Special Revenue Funds Expenditures by Fund

Fund Type	Expenditures	% of Total
Economic Development	\$ 130,650	52.9%
Administrative Benefit Fee	-	0.0%
East Santa Fe TIF District	-	0.0%
Special Alcohol/Drug Program	19,200	7.8%
Special Parks	40,000	16.2%
Park Sales Tax Fund	52,000	21.1%
Law Enforcement Trust	5,000	2.0%
TOTAL	\$ 246,850	100.0%



A summary of the Special Revenue Funds follows:

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. The 2018 Budget includes increased Chamber support, grants to the museum and local arts, recreation event promotion, funding for special events and marketing efforts including additional funding for a “community profile” including a guide, maps, and professional photos and video to more extensively promote Gardner, as well as funding for the Small Business Incentive program.

Administrative Benefit Fee Fund

This fund was phased out at the end of 2016. Consequently, it shows no revenues or expenses for 2017 or 2018.

East Santa Fe TIF District Fund

Due to the fact that the TIF paid off in 2016, this fund was closed at the end of 2016; no further activity will occur in 2017 or beyond.

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's 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. Funds are currently being provided to 4 agencies that provide substance abuse services.

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. Currently, the funds are being transferred to the Park Sales Tax Fund to pay debt service for the Aquatic Center and Celebration Park.

Park Sales Tax Fund

In June of 2005, the citizens of Gardner approved a one-half of one percent (.5%) sales tax increase effective January 2006 and sunsetting December 2015. The sales tax revenues are restricted to the payment of debt service for the Aquatic Center and Celebration Park. As aforementioned, revenues in this fund also include transfers from the Special Parks and Recreation Fund and Park Improvement Fund. Final debt payments for these projects will occur in 2018.

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.

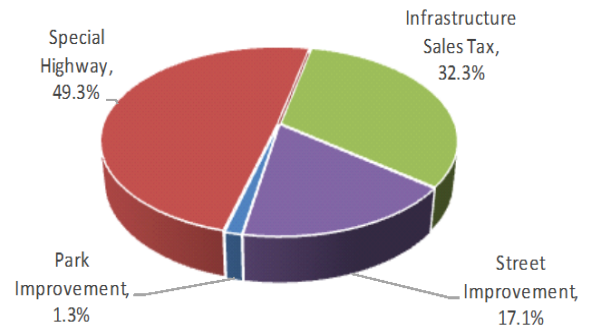
Capital Project Funds

Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding assets or facilities for enterprise or trust funds. The City has four Capital Project Funds that represent \$9,670,600 in revenue and \$7,667,500 in expenditures for the 2018 Budget, or about 16.6% of all revenues by fund type.

The following tables and charts summarize the revenue and expenditures by fund:

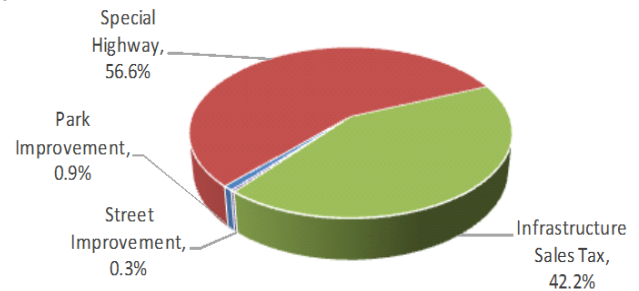
Capital Project Funds Revenue by Fund

Fund Type	Revenue	% of Total
Park Improvement	\$ 126,800	1.3%
Special Highway	4,769,300	49.3%
Infrastructure Sales Tax	3,121,300	32.3%
Street Improvement	1,653,200	17.1%
TOTAL	\$ 9,670,600	100.0%



Capital Project Funds Expenditures by Fund

Fund Type	Expenditures	% of Total
Park Improvement	\$ 67,300	0.9%
Special Highway	4,342,000	56.6%
Infrastructure Sales Tax	3,232,500	42.2%
Street Improvement	25,700	0.3%
TOTAL	\$ 7,667,500	100.0%



A summary of the Capital Project Funds follows:

Capital Projects Funds

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. The expenditures include a transfer to the Capital Improvement Reserve Fund to help offset the cost of park and trail projects in that fund and a small transfer to the Park Sales Tax Fund to help pay the remaining debt service for the Aquatic Center.

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. Starting in 2017, it also included revenues from the special county sales and use tax that were moved from the Park Improvement Fund.

The 2018 budget includes debt service to pay for a portion of the debt service on 2014B and Capital Improvements for three street projects in the City, one of which is the aforementioned CARS project for Santa Fe from Waverly to Poplar that will also include SMAC funding. General obligation debt will be used to finance the remaining cost of the project and will be spread over the useful life of the improvements. There is also \$533,000 to pay for design costs for the I-35 (191st) and Gardner Road realignment and \$20,000 to pay for design costs for a new signal at Moonlight and Madison.

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 1, 2016 for infrastructure. The City will use these revenues to rehabilitate streets and pedestrian trails. Budgeted expenditures in 2018 include \$300,000 for the second phase of pedestrian trails, \$30,000 for design of sidewalk improvements related to the FY 2019 MARC "Safe Routes to Schools" grant project, \$2,500,000 for Phase 3 of the Street Improvement Program, and \$402,500 in anticipated debt service for previous phases of the Street Improvement Program.

Street Improvement Fund

This fund is used to account for the receipt of the City's excise tax on platted land. The expenditures in this fund are specifically restricted for the improvement of existing streets and the construction of new streets necessitated by the City's new development growth. As revenues in this fund are directly generated by development, the revenues are inadequate to pay debt service for the aforementioned street projects. Since 2010, debt service in this fund has also been paid from the Special Highway Fund and from the Debt Service Fund. Although 2018 expenditures are stated as \$25,700, the actual amount of debt service for street improvements is \$512,000; the remaining \$486,300 is covered from the Debt Service Fund and the Special Highway Fund.

Debt Service Fund

Revenues

Debt Service Fund revenues are comprised of property taxes, special assessments levied on properties benefitting from improvements made from establishing benefit districts, and transfers from other funds for their allocated share of debt payments. Starting in FY 2018, revenues will also include the new ¼ cent voter-approved County sales tax for public safety, as mentioned earlier. Following is a summary of the Debt Service Fund revenues for the FY 2018 Budget in comparison to the FY 2017 Estimate Budget:

Debt Service Fund Revenue Summary

Revenue Source	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Taxes	\$ 1,686,300	\$ 2,167,300	\$ 481,000	29%
Special Assessments	1,102,700	973,900	(128,800)	-12%
Interest & Misc	13,300	11,900	(1,400)	-11%
Transfers	238,900	242,600	3,700	2%
Total	\$ 3,041,200	\$ 3,395,700	\$ 354,500	12%

The increase in taxes is due to the aforementioned 10.1% increase in assessed valuation that will be fully captured in the Debt Service Fund (which corresponds to the reduction of 1.525 mills in the General Fund) to partially pay the cost of financing the new Justice Center. Revenues from the new .25% public safety/courthouse sales tax from Johnson County will also be deposited in this fund to pay debt service for the Justice Center. These increases are partially offset by the aforementioned decrease in the motor vehicle taxes resulting from the reduction in mills in 2017.

Expenditures

All expenditures in the Debt Service Fund are for the payment of debt. The 2018 budgeted debt payments are 89% or \$2,427,700 more than the 2017 Estimate. This is due to the escrowed, refunded portions of 2008B paying off in 2018 and two new debt service payments.

The City will incur additional special assessment costs in 2017 due to the purchase of 15.25 acres of property that will be the future building site for the Justice Center. The City plans to issue debt in 2018 to finance the Justice Center and the city hall roof replacement.

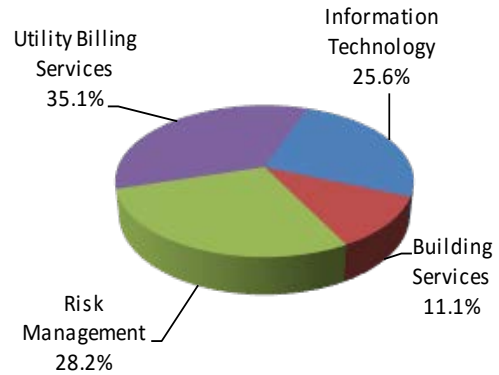
Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis for “services rendered.” Consequently, budgeted revenues match budgeted expenses as there is no intent to make a profit or build a retained earnings balance. A summary of the Internal Service Funds expenditures follows:

Internal Service Funds Expense Budget

Fund Type	Estimate 2017	Fiscal Year 2018	Increase (Decrease)	% Change
Information Technology	\$ 1,116,200	\$ 843,700	\$ (272,500)	-24%
Building Services	359,500	368,100	8,600	2%
Risk Management	852,700	930,300	77,600	9%
Utility Billing Services	1,225,700	1,160,500	(65,200)	-5%
Total	\$ 3,554,100	\$ 3,302,600	\$ (251,500)	-7%

Fund Type	Expenditures	% of Total
Information Technology	\$ 843,700	25.6%
Building Services	368,100	11.1%
Risk Management	930,300	28.2%
Utility Billing Services	1,160,500	35.1%
TOTAL	\$ 3,302,600	100.0%



Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing. Budgeted expenses decreased 24% for 2018 primarily due to projects completed in FY 2017 for the new Computerized Maintenance Management System \$94K and \$74K for the upgraded audio visual equipment in the Council Chambers that will not recur in FY 2018, as well as the payoff of the final year of a 3-year financing of the Network Rehab Project, \$97K in 2017.

Building Services Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities. Budgeted expenses will remain relatively flat for 2018.

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. Budgeted expenses increased 9% for 2018 primarily due to increases in general liability insurance, workers compensation and post-offer background checks and drug screens, as these will now include all seasonal staff over the age of 18.

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. Expenses are budgeted to drop slightly in FY 2018, largely due to reduced costs from IT Services.

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. The 2018 budgeted expenditures are for Quail Meadows Park and the West Fork Kill Creek Trail Phase 1 projects. The City anticipates funding to come from grants and a transfer from the Park Improvement Fund.

Conclusion

The development of the City's primary policy document – this budget – is truly a team effort, and all team members have their role. The Governing Body provides vision, policy guidance and staff support. Our citizens and businesses provide their expertise and guidance regarding what matters to the community. City staff provides their professional knowledge, technical skills, and commitment to support both the Governing Body and community stakeholders. Winning teams are transformed from a collection of individuals to cohesive, perennial dynasties by being focused on their goals, united in their efforts, persevering through challenges, and driven to succeed.

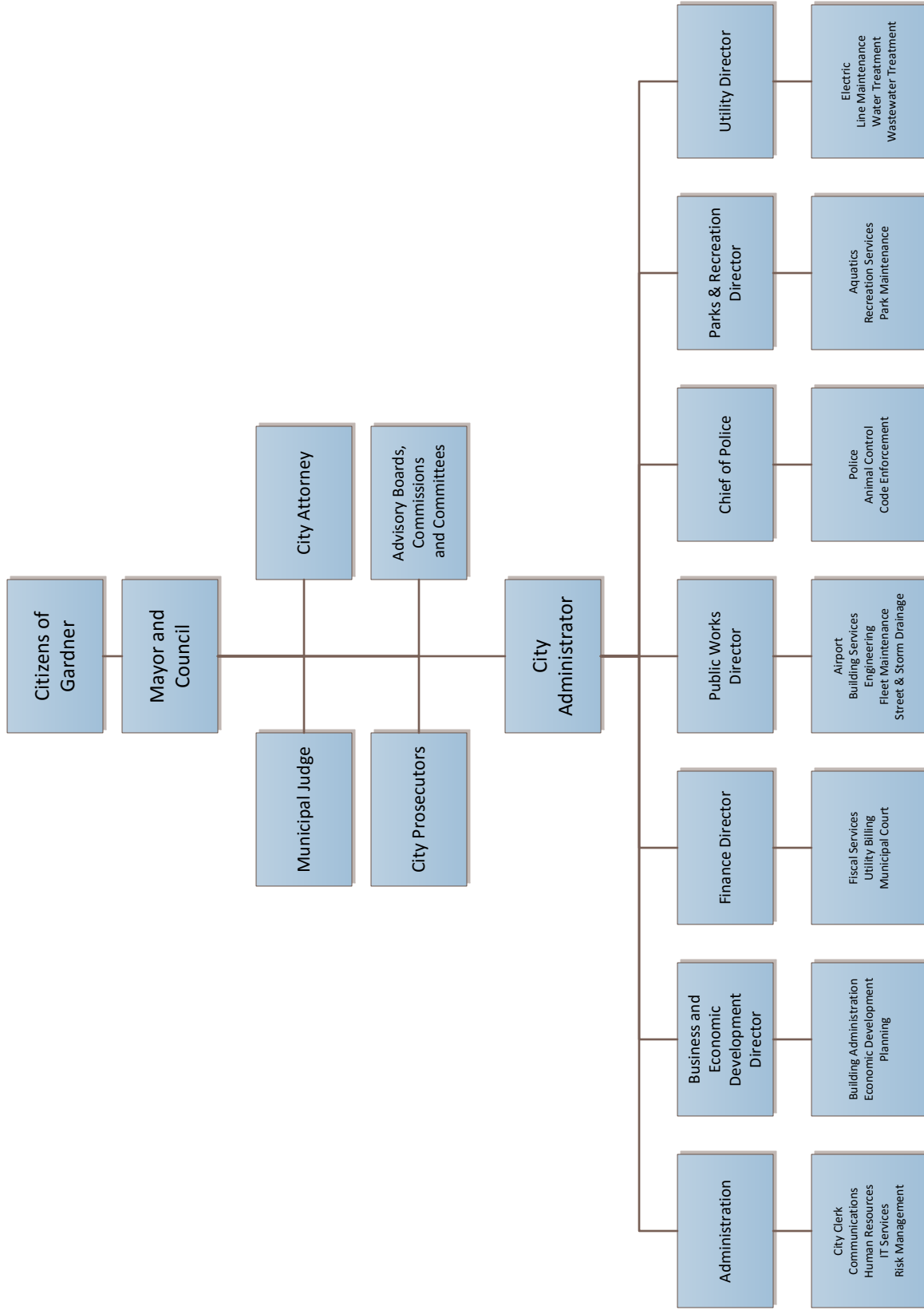
As evidenced, Team Gardner is a winning team. We win awards. We win grants. We win development projects. We receive recognition. I am very proud and grateful for the accomplishments of these last five years. Together, we “planned the work and worked the plan”, and I sincerely appreciate the support, guidance, and efforts of every team member who helped in Gardner's process of *Emerging...from Vision to Transformation*. Go, team!

Respectfully yours,



Cheryl Harrison-Lee
City Administrator

City of Gardner - 2018



Note: The Municipal Judge and City Prosecutors are appointed by the Mayor. The City Attorney and Advisory Boards/ Commissions/Committees are appointed by the Mayor and Council.

FUNDS BY DEPARTMENT MATRIX



The matrix below illustrates which funds are budgeted in each Department. A portion of the General Fund is budgeted in every Department, while the other funds only impact certain Departments.

		Department									
		Admin	Business & Economic Development	Finance	Parks & Recreation	Police	Public Works	IT	Bldg Services	Risk Services	Utility Billing
Fund	General	X	X	X	X	X	X	X	X	X	X
	Water	X		X			X	X	X	X	X
	Wastewater	X		X			X	X	X	X	X
	Electric	X		X			X	X	X	X	X
	Airport	X		X			X		X	X	X
	Capital Improvement				X		X				
	Economic Development	X									
	Admin Benefit			X							
	East Santa Fe TIF						X				
	Special Drug/Alcohol					X					
	Special Parks				X						
	Park Improvement				X						
	Park Sales Tax				X						
	Law Enforcement					X					
	Infrastructure Special Sales Tax				X		X				
	IT	X		X				X	X	X	
	Building Services	X		X				X	X	X	
	Risk	X		X				X	X	X	
	Utility Billing	X		X				X	X	X	X
	Street Improvement						X				
Special Highway						X					
Debt Service	Governmental (non-utility) debt										

POSITION SUMMARY



Position Changes from 2016-2018

In 2017, the City added an Engineering Technician II to assist with inspecting new development and street improvements related to the City's Street Improvement Program, two police officers that added flexibility for increased focus on narcotics enforcement, a Senior Maintenance Worker (line maintenance), another Maintenance Worker (line maintenance), and a Police Property Evidence Technician. The line maintenance workers are part of a two-person team that focuses on identifying inflow and infiltration issues throughout the City.

In 2017, the Customer Service Manager was reclassified to Business Services Manager and the Management Analyst was reclassified to Senior Management Analyst. The Senior Human Resources Specialist title changed to Human Resources Partner. Three Police Officers were reclassified to Police Detectives as a part of expanding career ladders. Both Police Lieutenants were reclassified to Police Captains, and the Police Clerk was reclassified to Administrative Assistant.

In 2018, the City plans to hire an Inventory Clerk in the Utilities Department to help implement the new Computerized Maintenance Management System (CMMS). The City also plans to hire an additional Building Inspector due to an increase in both commercial and residential development. The City will also hire another part-time Maintenance Worker for the airport. The Crew Leader – Line Maintenance will be reclassified to Line Maintenance Superintendent.

Administration

	2016	2017	2018
City Administrator	1	1	1
Communications Manager	1	1	1
Sr. Management Analyst	0	1	1
Management Analyst	1	0	0
Executive Assistant	1	1	1
Human Resources Manager	1	1	1
Sr. Human Resources Specialist	1	0	0
Human Resources Partner	0	1	1
Risk Coordinator	1	1	1
Information Technology Manager	1	1	1
Information Technology Specialist	2	2	2
City Clerk	1	1	1
Administrative Assistant	1	1	1
TOTAL	12	12	12

Business and Economic Development

	2016	2017	2018
Business and Economic Development Director	1	1	1
Chief Planner	1	1	1
Principal Planner	1	1	1
Planner I	1	1	1
Planning Technician	1	1	1
Building Inspector	2	2	3
TOTAL	7	7	8

Finance

POSITION SUMMARY



	2016	2017	2018
Finance Director	1	1	1
Fiscal Services Manager	1	1	1
Sr. Accountant	2	2	2
Payroll Clerk	1	1	1
Grant Program Coordinator	1	1	1
Customer Service Manager	1	0	0
Business Services Manager	0	1	1
Utility Billing Specialist	2.5	2.5	2.5
Customer Service Representative	2	2	2
Meter Reader / Technician	4	4	4
Municipal Court Clerk	2	2	2
Administrative Assistant	1	1	1
TOTAL	18.5	18.5	18.5

Parks and Recreation

	2016	2017	2018
Parks and Recreation Director	1	1	1
Recreation Specialist	1	1	1
Customer Service Representative	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	2	2
Special Events Coordinator	1	1	1
Parks Superintendent	1	1	1
Crew Leader - Parks	1	1	1
Senior Maintenance Worker - Parks	1	1	1
Maintenance Worker - Parks	3	3	3
TOTAL	13	13	13

Police

	2016	2017	2018
Chief of Police	1	1	1
Code Enforcement Officer	1	1	1
Police Clerk	1	0	0
Police Corporal	3	3	3
Police Detective	0	3	3
Police Records Clerk	1	1	1
Animal Control Officer	1	1	1
Administrative Assistant	0	1	1
Police Lieutenant	2	0	0
Police Captain	0	2	2
Police Officer	21	20	20
Police Sergeant	4	4	4
Property Evidence Technician	0	1	1
TOTAL	35	38	38

POSITION SUMMARY



Public Works

	2016	2017	2018
Public Works Director	1	1	1
City Engineer	1	1	1
Sr. Staff Engineer	1	1	1
Staff Engineer	1	1	1
Engineering Technician II	1	2	2
GIS Analyst	1	1	1
Public Works Superintendent	1	1	1
Building Maintenance Supervisor	1	1	1
Airport Maintenance Worker	0.5	0.5	1
Mechanic	1	1	1
Crew Leader - Streets	1	1	1
Sr. Maintenance Worker - Streets	1	1	1
Maintenance Worker	5	5	5
Administrative Assistant	1	1	1
TOTAL	17.5	18.5	19

Utilities

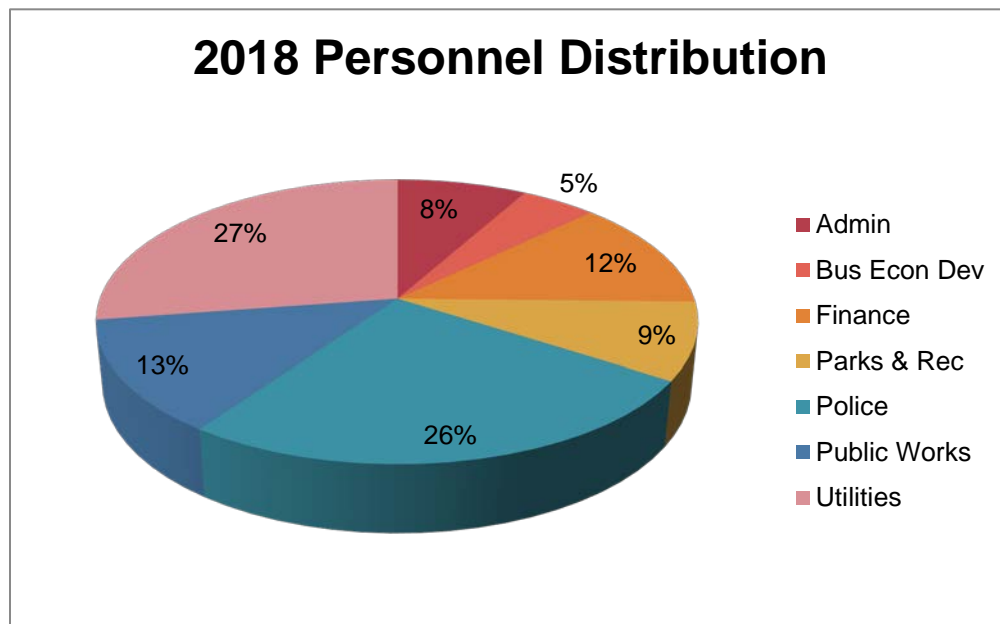
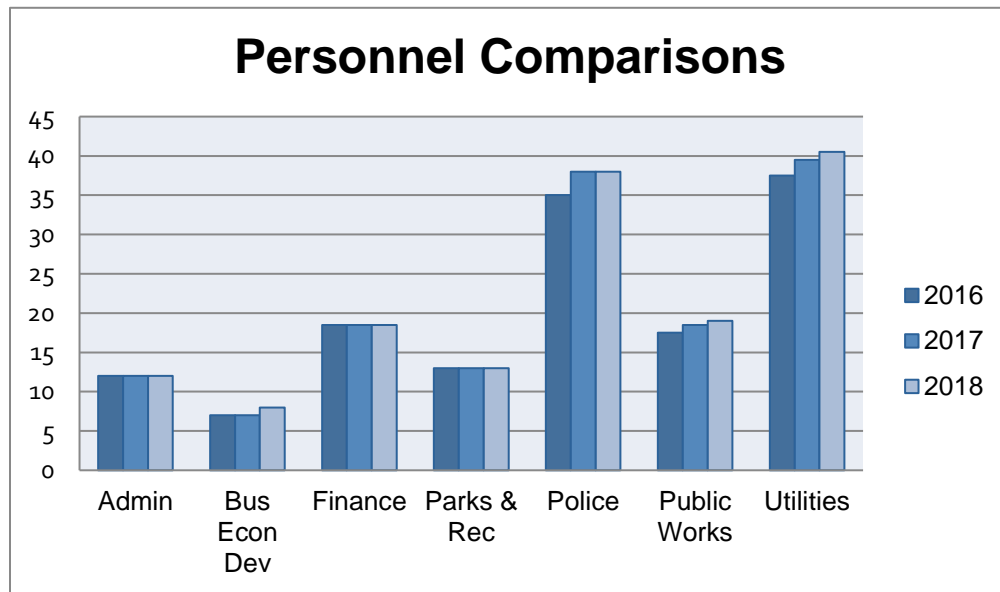
	2016	2017	2018
Utility Director	1	1	1
Sr. Staff Engineer	1	2	2
Staff Engineer (Compliance)	1	1	1
Utility Manager	1	0	0
Plant Superintendent (Water/Wastewater)	2	2	2
Chief Operator (Water/Wastewater)	2	2	2
Plant Operator (Water/Wastewater)	5	5	5
Crew Leader (Line Maintenance)	1	1	0
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	2	3	3
Maintenance Worker (Water/Wastewater/Line Main.)	6	7	7
Lead Electric Operator	1	1	1
Line Maintenance Superintendent	0	0	1
Electric Operator	1	1	1
Apprentice Electric Operator	1	1	1
Engineering Technician II (Electric)	1	1	1
Electric Distribution Manager	1	1	1
Lead Lineman	2	2	2
Journeyman Lineman	1	1	1
Journeyman Meterman	1.5	1.5	1.5
Utility Inventory Clerk	0	0	1
Maintenance Worker (Electric)	2	2	2
Apprentice Lineman	3	3	3
Administrative Assistant	1	1	1
TOTAL	37.5	39.5	40.5

POSITION SUMMARY



Grand Total

	2016	2017	2018
Administration	12	12	12
Business and Economic Development	7	7	8
Finance	18.5	18.5	18.5
Parks and Recreation	13	13	13
Police	35	37	38
Public Works	17.5	18.5	19
Utilities	37.5	39.5	40.5
GRAND TOTAL	140.5	146.5	149



PURCHASING POLICY:

- Formally adopted by the City Council on October 16, 1994. Revised on September 8, 2015.
- Department Directors can authorize purchases up to \$10,000.
- The City Administrator can authorize purchases up to \$25,000.
- The City Council must approve any purchases over \$25,000.
- Purchases over \$5,000, but less than \$50,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$25,000 without competitive proposals.
- Purchases of \$50,000 or greater require a competitive sealed bid or proposal process.
- Purchases under \$5,000 are considered small purchases and do not require competitive quotes.
- Purchases shall not be artificially divided so as to constitute a small purchase or to avoid a bidding process.

INVESTMENT POLICY:

- Formally adopted by the City Council on November 16, 1998. Revised on November 7, 2016.
- Investments shall be made with the primary objective of safety of principal, followed by liquidity needs, and then the rate of return on said investments.
- The City's portfolio shall be sufficiently liquid to meet operating requirements that can be reasonably anticipated.
- The City will invest when general idle funds become available.
- The City may invest at other times when excess idle funds become available.
- The City pools investment monies from all available funds for investing. The Kansas State Treasurer provides weekly benchmark investment rates that financial institutions must pay.
- If none of the financial institutions agree to pay the investment rate for Certificate of Deposit, the City can then obtain quotes on the other allowable investments. At least two quotes must be obtained for all investments. The interest from investments will be credited on an average monthly ending cash balance of all funds.
- Investments of debt proceeds shall only be made in accordance with provisions for acceptable investments of general idle funds and in accordance with K.S.A. 10-131.
- Before any deposit of public moneys or funds shall be made by the City of Gardner, the City shall obtain security for such deposit in the manners prescribed by K.S.A. 9-1402.
- An independent third party with whom the City has a custodial agreement will hold the collateral. A safekeeping receipt must be supplied to the entity and retained. Collateral will be registered in the City's name.
- The City will diversify its investment by security type and institution if it is economically feasible.
- To the extent possible the City of Gardner will attempt to match its investments with anticipated cash flow requirements.

- The City Administrator delegates management responsibility for the Investment Policy to the Finance Director with oversight.

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.

PRIORITY-BASED BUDGETING AND PERFORMANCE MANAGEMENT:

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- Governing Body established the following long-term strategic priorities: Promote Economic Development, Maintain Quality of Life, Increase Infrastructure and Asset Management, and Improve Fiscal Stewardship.
- Strategic priorities, department goals and objectives, and performance metrics must be clearly linked. Goals & objectives must support the organization’s strategic priorities.
- 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 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.

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 Multi-Year 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 Multi-Year 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 five-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

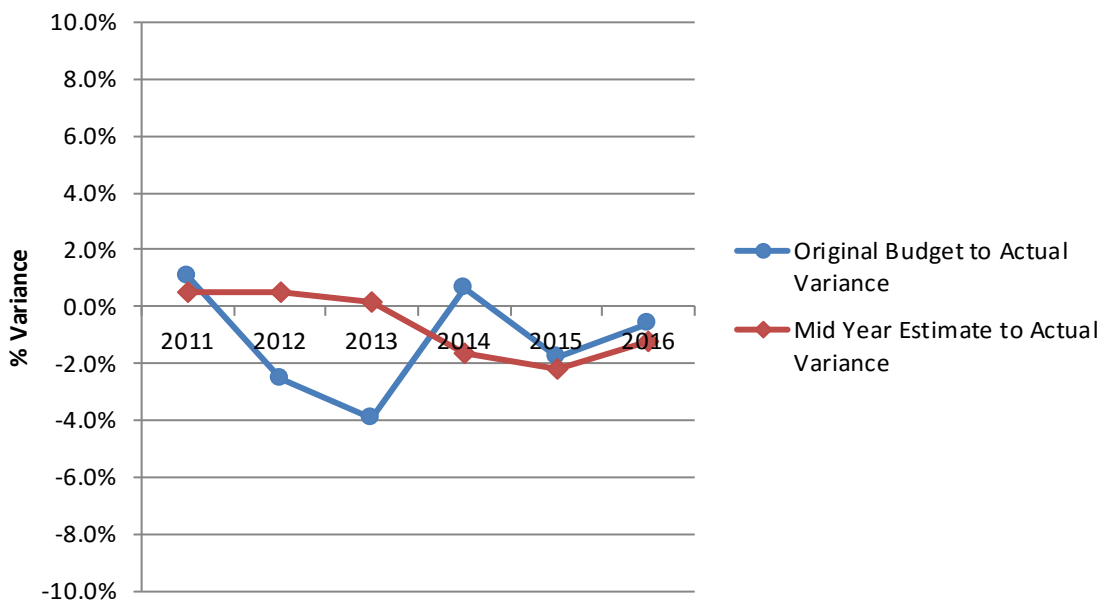
The Multi-Year Financial Forecast is a fluid document that is subject to ongoing analysis. The City’s financial position is monitored continually throughout the year for changes and modifications in assumptions; changes in the economic climate affecting the community, including economic development projects 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. 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
- Prioritizing funding for competing initiatives and operations with mandated flat property tax revenues (Kansas legislature approved “tax lid” legislation, effective January 1, 2018) in a growing city, such as Gardner
- Emphasizing revenue diversification to avoid relying too heavily on volatile sales tax revenues as a result of stagnating or decreasing property tax revenues

Revenue Projection Performance

(excluding Miscellaneous)



5-Year Financial Summary

Revenues by Type	2017	2018	2019	2020	2021	2022
	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Property Tax	\$ 3,481,300	\$ 3,728,700	\$ 3,780,000	\$ 4,015,400	\$ 4,071,300	\$ 4,128,200
Motor Vehicle Tax	685,000	477,300	491,800	510,000	532,200	558,800
Sales & Use Tax	6,609,600	7,022,900	7,303,900	7,585,700	7,881,500	8,190,400
Franchise Fees	318,000	317,000	315,000	313,000	312,000	311,000
Transient Guest Tax	74,000	74,000	285,600	291,300	297,100	303,000
Excise Tax	616,800	1,653,000	45,000	45,000	46,000	47,000
Special Assessments	1,102,700	973,900	902,300	811,500	822,600	823,700
Licenses & Permits	258,800	240,200	245,700	251,400	257,200	263,200
Intergovtl	2,243,240	4,261,300	4,878,100	2,916,500	1,076,400	1,120,300
Charges for Services	32,837,225	33,413,080	33,118,800	33,768,300	34,350,300	34,978,400
Fines & Forfeitures	509,800	522,100	531,900	542,800	552,600	563,700
Investment Earnings	34,700	29,900	23,500	24,300	24,900	25,500
Miscellaneous	1,486,200	3,624,600	36,200	36,200	36,200	36,200
Transfers	2,159,400	2,125,400	2,047,500	1,994,400	2,018,900	908,600
Total Revenues	\$ 52,416,765	\$ 58,463,380	\$ 54,005,300	\$ 53,105,800	\$ 52,279,200	\$ 52,258,000
Total Revenues without Transfers and Debt Proceeds	\$ 48,807,365	\$ 52,749,580	\$ 51,957,800	\$ 51,111,400	\$ 50,260,300	\$ 51,349,400
Overall Revenue Growth (without Transfers and Debt Proceeds)		12%	-8%	-2%	-2%	0%
Overall Revenue Growth (Total)		8%	-2%	-2%	-2%	2%

Expenditures by Type

Personal Services	\$ 12,346,600	\$ 12,984,600	\$ 13,189,700	\$ 13,576,900	\$ 14,000,400	\$ 14,437,700
Operating	16,525,450	16,338,950	16,199,550	16,339,450	16,355,750	16,447,550
Capital Outlay	1,429,800	1,184,600	927,500	491,000	571,000	571,000
Capital Improvement	5,820,900	9,768,400	6,250,500	1,583,000	966,000	886,000
Cost allocation	1,550,200	1,678,800	1,729,200	1,781,000	1,834,500	1,889,700
Internal Services	3,373,400	3,301,900	3,420,800	3,545,100	3,674,100	3,808,000
Debt Service	7,528,600	11,160,326	10,289,515	10,785,923	11,364,657	9,760,913
Transfers	2,159,400	2,125,400	2,047,500	1,994,400	2,018,900	908,600
Total Expenditures	\$ 50,734,350	\$ 58,542,976	\$ 54,054,265	\$ 50,096,773	\$ 50,785,307	\$ 48,709,463
Total Expenditures without Transfers	\$ 48,574,950	\$ 56,417,576	\$ 52,006,765	\$ 48,102,373	\$ 48,766,407	\$ 47,800,863
Overall Expenditure Growth (without transfers)		16%	-8%	-8%	1%	-2%
Overall Expenditure Growth (Total)		15%	-8%	-7%	1%	-4%

Surplus/(deficit)

	\$ 1,682,415	\$ (79,596)	\$ (48,965)	\$ 3,009,027	\$ 1,493,893	\$ 3,548,537
Existing long-term debt service (excluding debt refunding payoffs and leases)	5,915,546	8,763,800	5,984,800	5,645,200	5,687,200	3,665,900
Anticipated CIP Debt Service	-	2,321,526	4,230,115	5,064,923	5,602,457	6,020,013
Total Long-Term Debt Service (including anticipated debt)	5,915,546	11,085,326	10,214,915	10,710,123	11,289,657	9,685,913
Debt Service as a % of prior year expenditures		22%	17%	20%	23%	19%

The City's financial reports are organized into funds in accordance with generally accepted accounting principles (GAAP). A fund is a self-contained accounting entity with its own asset, liability, revenue, expenditure or expense and fund balance or equity accounts.

The City of Gardner groups funds into two broad categories – Governmental Funds and Proprietary Funds. Funds are further categorized into the following types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds and Internal Service Funds.

Governmental Funds

General Fund (tax-supported)

Capital Improvement Reserve Fund

Debt Service Fund (tax-supported)

- Debt Service Fund

Other Funds

Special Revenue Funds

- Economic Development
- Administrative Benefit Fee
- East Santa Fe TIF District
- Special Alcohol/Drug Program
- Special Parks & Recreation
- Park Sales Tax
- Law Enforcement Trust

Capital Projects Fund

- Street Improvement
- Special Highway
- Park Improvement
- Infrastructure Sales Tax Fund

Proprietary Funds

Enterprise (fee) Supported

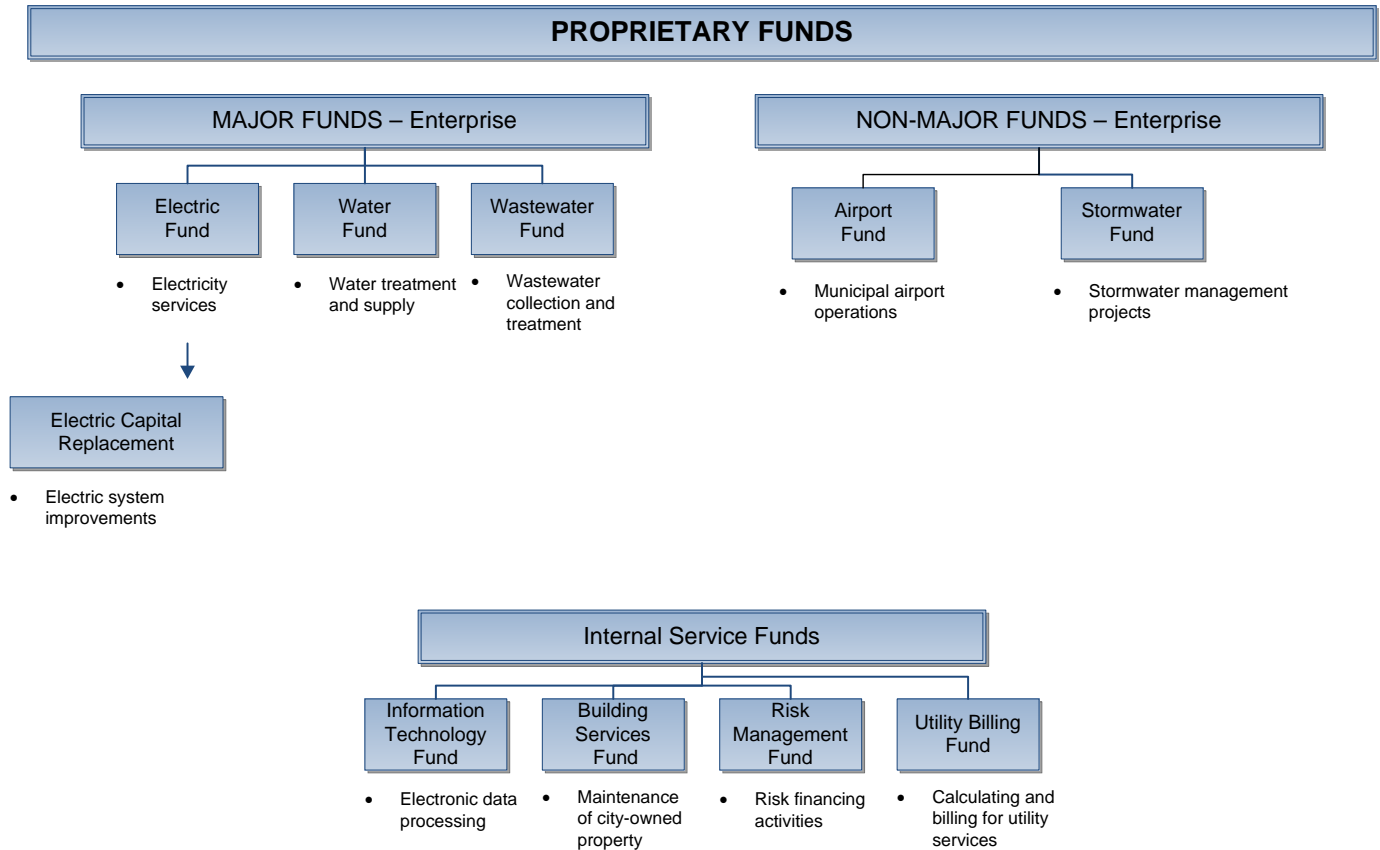
Funds that are accounted for in a manner similar to a private business enterprise. Enterprise funds fully recover their cost through user fees. The City of Gardner has four Enterprise Funds:

- Electric
- Water
- Wastewater
- Stormwater
- Airport

Internal Service Funds

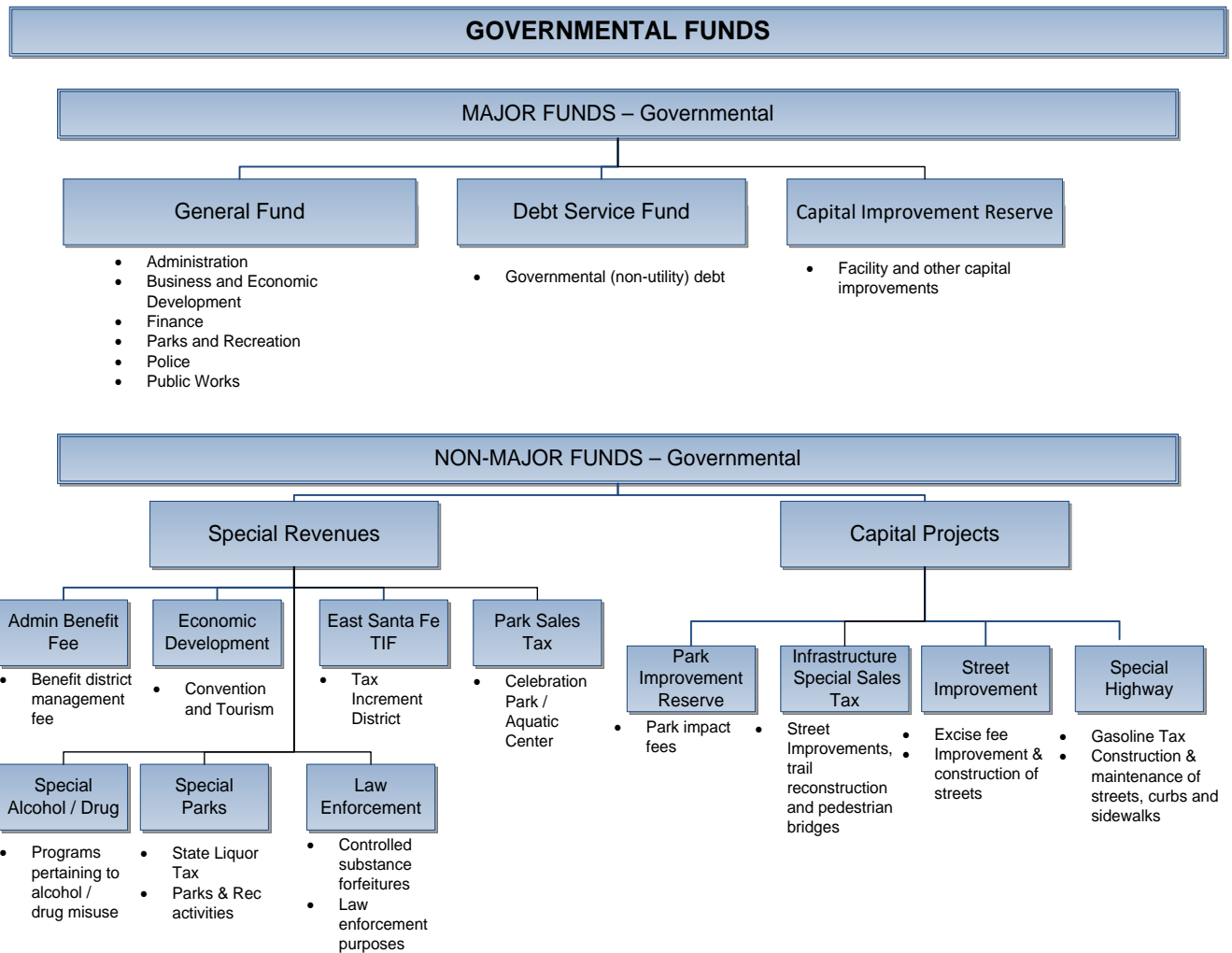
Funds that provide internal support to City departments include:

- Information Technology (I.T.)
- Building Services
- Risk Services
- Utility Billing



In the CAFR prepared by the City, the Electric Capital Replacement Fund is combined with the Electric Fund for financial reporting.

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).



In the CAFR prepared by the City, the Admin Benefit Fee Fund is combined with the General Fund for financial reporting.

General Fund

Beginning Fund Balance: \$4,166,510
Projected End of Year Fund Balance: \$3,062,110

The drop in fund balance is largely due to flat property tax revenues and decreased motor vehicle taxes combined with continued funding of budgeted initiatives, such as ADA improvements, increased F.T.E.'s, and continued investment in operations and a high-performance workforce (see the Challenges & Opportunities section of the Budget Message). Effective January 1, 2018, the City was subject to new tax lid legislation that prohibits increases in property tax revenues beyond the rate of inflation, calculated at a 5-year rolling average of the CPI, without voter approval. Although citizens voted to allow the City to retain the increased revenues from the 10.1% property valuation increase this year, the entire increase will be used to make the debt service payments on a new Justice Center. Therefore, all of the increase was captured in the Debt Service Fund. Because of this new "tax lid" legislation, future revenues from new development will be the key to funding future initiatives, as revenues from new development are exempt from that legislation. The projected ending fund balance is 23%.

Debt Service Fund

Beginning Fund Balance: \$2,750,889
Projected End of Year Fund Balance: \$1,001,389

Projected fund balance at the end of the year for the Debt Service Fund is expected to decrease due to the escrowed, refunded portions of 2008B paying off in 2018 (a portion of 2016A was issued to effect a partial net cash advance refunding of 2008B) and the addition of two, new debt services payments to finance the Justice Center and the City Hall roof replacement. These increased debt services expenditures are partly offset by increases in property tax revenues, due to the voter-approved retention of increased property tax revenues related to a 10.1% increase in assessed valuation and a new .25% county-wide public safety sales tax that will be used to fund the debt service payments for the new Justice Center. Although the City did collect a large delinquent special assessment in 2016, the City continues to have issues with delinquencies related to special assessments in the Debt Service Fund. Johnson County is responsible for billing and collecting property taxes and special assessments, and City staff continues to pressure them for collection of delinquencies.

Capital Improvement Reserve Fund

Beginning Fund Balance: \$5,767
Projected End of Year Fund Balance: \$5,767

There are no anticipated changes in the fund balance at the end of the year for the Capital Improvement Reserve Fund. All anticipated revenues are offset with associated anticipated expenditures. Revenues and expenditures in this fund are related to park and trail improvements that will be funded from grants and a transfer from the Park Improvement Fund.

Economic Development Fund

Beginning Fund Balance: \$77,428
Projected End of Year Fund Balance: \$20,878

The projected fund balance at the end of the year for Economic Development is anticipated to decrease as the City (by recommendation of the Economic Development Council who oversees this fund) plans to spend down part of the fund balance. Expenditures in the fund include continued funding of the Small Business Incentive program, the community profile, recreation events in the City, and increased funding for the Chamber, the museum and local arts in the community.

Administrative Benefit Fee Fund

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

The Administrative Benefit Fee Fund was phased out in 2016.

East Santa Fe TIF Fund

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

This fund was closed out in 2016.

Special Alcohol/Drug Fund

Beginning Fund Balance: \$31,173
Projected End of Year Fund Balance: \$47,573

Projected expenditures typically match anticipated revenues in this fund, as they can only be used for specific alcohol and drug abuse programs. The increase in fund balance anticipated in this fund is due to a decrease in planned expenditures for 2018 to build funds for future programming.

Special Parks Fund

Beginning Fund Balance: \$17,192
Projected End of Year Fund Balance: \$12,792

The projected decrease in the end-of-year fund balance for Special Parks is due to a slight increase in the transfer out to the Park Sales Tax Fund.

Law Enforcement Trust Fund

Beginning Fund Balance: \$7,781
Projected End of Year Fund Balance: \$2,781

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 anticipated decrease to fund balance is due to the anticipated expenditure of monies received in the fund recently from controlled substance investigations.

Park Improvement Reserve Fund

Beginning Fund Balance: \$119,951
Projected End of Year Fund Balance: \$179,451

The increase in fund balance is due to increased revenues from park impact fees, which are directly related to development in the City.

Special Highway Fund

Beginning Fund Balance: \$1,002,419
Projected End of Year Fund Balance: \$1,429,719

The projected increase in the fund balance at the end of the year is due to the timing of grants and bond proceeds related to various anticipated street projects.

Infrastructure Special Sales Tax Fund

Beginning Fund Balance: \$507,124
Projected End of Year Fund Balance: \$395,924

The decrease in fund balance is due to increased expenditures from the implementation of the second and third phases of the streets and trails improvement program.

Street Improvement Fund

Beginning Fund Balance: \$755,415
Projected End of Year Fund Balance: \$2,382,915

The increase in the end-of-year fund balance for the Street Improvement Fund is due entirely to forecasted receipts of large amounts of excise tax on platted land directly related to new development in the City.

Park Sales Tax Fund

Beginning Fund Balance: \$9,223
Projected End of Year Fund Balance: \$2,223

Fund balance in the Park Sales Tax Fund is anticipated to decrease in 2018 as activity in this fund winds down. The City will make the final remaining debt payment and close out this fund in 2018.

Electric Fund

Beginning Fund Balance: \$7,505,940
Projected End of Year Fund Balance: \$8,550,190

Fund Balance in the Electric Fund is projected to increase by the end of the year by almost 14% mostly due to revenues that continue to outpace expenses in the fund. Retail sales increased by 3% mostly due to new growth in the City.

Electric Capital Replacement Fund

Beginning Fund Balance: \$3,031,572
Projected End of Year Fund Balance: \$3,034,872

Currently, the only activity in this fund is revenue from investment interest. This fund is building fund balance in anticipation of future capital replacement needs.

Water Fund

Beginning Fund Balance: \$3,038,802
Projected End of Year Fund Balance: \$2,365,861

The projected decrease in the Water Fund's end-of-year fund balance is mostly due to increased expenses for capital improvement projects and the additional anticipated debt service payment to finance the \$5.4 million water interconnection with Water One.

Wastewater Fund

Beginning Fund Balance: \$753,915
Projected End of Year Fund Balance: \$1,244,960

Anticipated increases in the Wastewater fund balance relate to a decrease in capital improvement projects from 2017 and increases in Wastewater charges for services due to anticipated growth of 3%.

Airport Fund

Beginning Fund Balance: \$175,405
Projected End of Year Fund Balance: \$137,505

Fund balance is projected to decrease due to increased capital improvement expenses for FAA-grant eligible projects and the addition of a second part-time airport worker at the airport.

Information Technology Fund

Beginning Fund Balance: \$0
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 Maintenance Fund

Beginning Fund Balance: \$0
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 Management Fund

Beginning Fund Balance: \$0
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 Fund

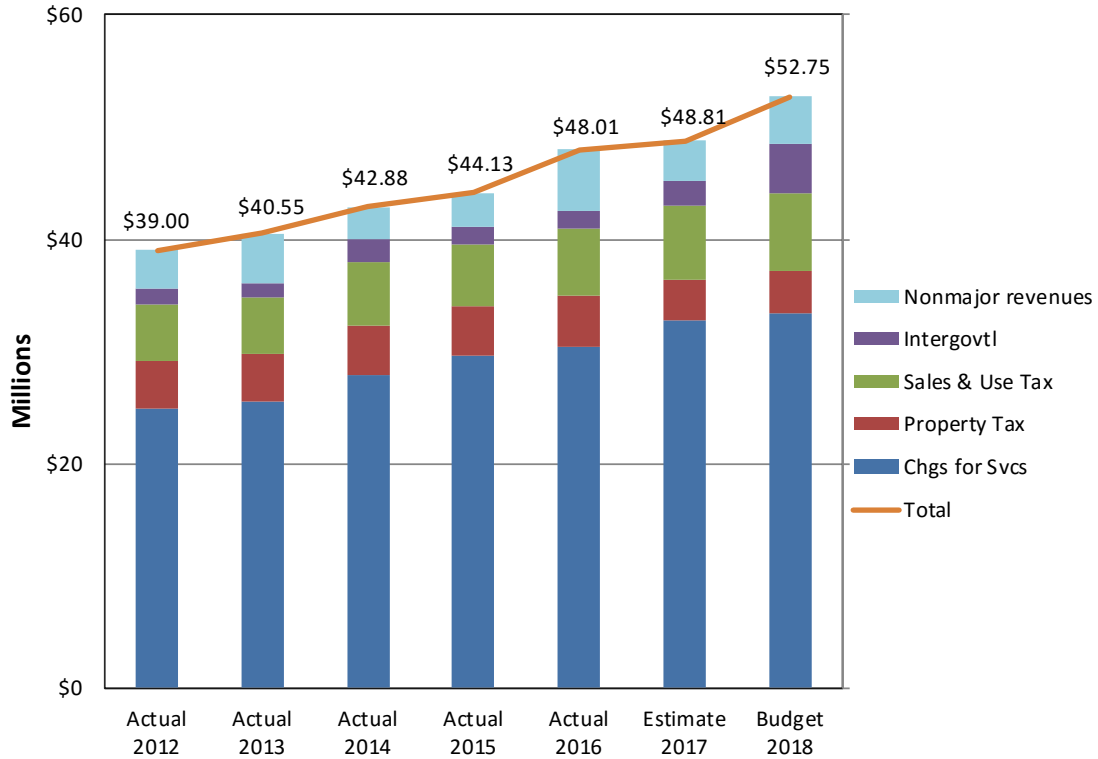
Beginning Fund Balance: \$0
Projected End of Year Fund Balance: \$0

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

	Beginning Fund Balance	Projected Ending Fund Balance	Increase/ (Decrease)
General Fund	\$ 4,166,510	\$ 3,062,110	\$(1,104,400)
Debt Service Fund	2,750,889	1,001,389	(1,749,500)
Capital Improvement Reserve Fund	5,767	5,767	-
Economic Development Fund	77,428	20,878	(56,550)
Administrative Benefit Fee Fund	-	-	-
East Santa Fe TIF Fund	-	-	-
Special Alcohol/Drug Fund	31,173	47,573	16,400
Special Parks Fund	17,192	12,792	(4,400)
Law Enforcement Trust Fund	7,781	2,781	(5,000)
Park Improvement Reserve Fund	119,951	179,451	59,500
Special Highway Fund	1,002,419	1,429,719	427,300
Infrastructure Special Sales Tax Fund	507,124	395,924	(111,200)
Street Improvement Fund	755,415	2,382,915	1,627,500
Park Sales Tax Fund	9,223	2,223	(7,000)
Electric Fund	7,505,940	8,550,190	1,044,250
Electric Capital Replacement Fund	3,031,572	3,034,872	3,300
Water Fund	3,038,802	2,365,861	(672,941)
Wastewater Fund	753,915	1,244,960	491,045
Airport Fund	175,405	137,505	(37,900)
Information Technology Fund	-	-	-
Building Maintenance Fund	-	-	-
Risk Management Fund	-	-	-
Utility Billing Fund	-	-	-
Total	\$ 23,956,506	\$ 23,876,910	\$ (79,596)

Seven Year Revenue Trend (excludes transfers and debt proceeds)

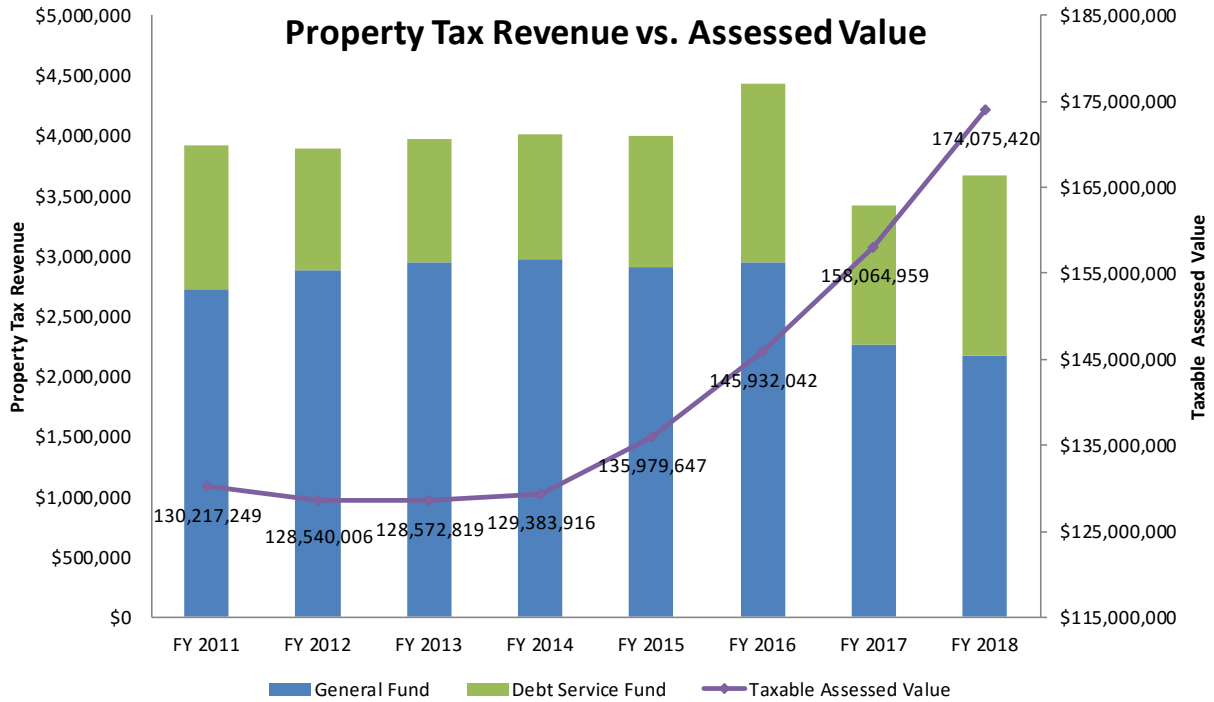


Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City every year since 2012.

- Charges for Services are the largest revenue source for the City and account for over 57% of total revenues in 2018. The upward trend reflects rate increases in water and sewer for 2012 through 2015. Rate increases were not needed for 2016, 2017, or 2018. The increase in 2018 is mostly due to anticipated growth of 3% impacting revenues in the three utility funds and increased costs in the Internal Service Funds that correspondingly reflect increases in their charges for services.
- Property Tax and Sales & Use Tax are the next two largest revenue sources for the City and represent 6.4% and 12%, respectively, of the total revenues for the City in 2018. The mill rate remained flat for the City from 2012 through 2014. The Governing Body implemented a reduced mill rate in 2015 that was partially offset by increases in the City's

taxable assessed valuation. While the mill levy rate remained flat for 2016, assessed valuation increased 7.3%. In 2017 the mill levy decreased due to the aforementioned change in the fire services structure, but this drop in mill levy was partially offset by an 8.3% increase in assessed valuation. In 2018, the mill levy remained flat, but the assessed valuation increased by 10.1%. This increase will be fully captured in the Debt Service Fund to partially pay the cost of financing the new, voter-approved Justice Center.

- Sales & Use Tax has been steadily increasing each year. City sales tax saw a 9% gain in 2012, a moderate increase in 2013, a hefty gain of almost 12% in 2014 and another moderate increase in 2015. In 2016, City sales tax jumped 49% mostly due to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund. FY 2017 is estimated to remain flat, and 2018 includes a modest 5% anticipated growth in City sales tax. Additionally, the City's share of the county sales tax saw a gain of 5% in 2012, 6% in 2013, 7% in 2014, and dropped slightly for 2015 and 2016. The 2017 Estimate reflects a 15% increase in county sales tax almost entirely due to receiving the first, partial year of a new, voter approved, Johnson County .25% sales tax for public safety. The 2018 Budget reflects an increase of 9% in county sales tax almost entirely due to receiving the first full year of the aforementioned .25% Johnson County public safety sales tax.
- The final major revenue source is Intergovernmental revenues which include federal and state grants, federal and state funding for street improvements, and a special alcohol liquor tax. Intergovernmental revenues represent over 7% of the total revenues for the City in 2018. This revenue source can be volatile due to the nature and timing of grant-funded projects. The large increase in 2014 was due to a sizable KDOT (Kansas Department of Transportation) grant that the City received in 2014 for a street improvement project. The 2017 Estimate was up 36% over 2016 due to anticipated CARS funding and other reimbursements for street projects, as well as funding for park trails from Johnson County. The 2018 Budget is up 90% over the 2017 Estimate mostly due to anticipated CARS and SMAC funding for a large street project and grant funding for parks and trails, as well as various airport projects that are anticipated to receive FAA grants.



The graph above illustrates that overall Gardner has seen a recovery in assessed values starting in FY 2013 and 2014 with small improvements and then more vigorous increases in 2015, 2016, and 2017. FY 2018 reflects the first double-digit growth for the City since the mid-2000s with an anticipated increase in assessed values of 10.1%.

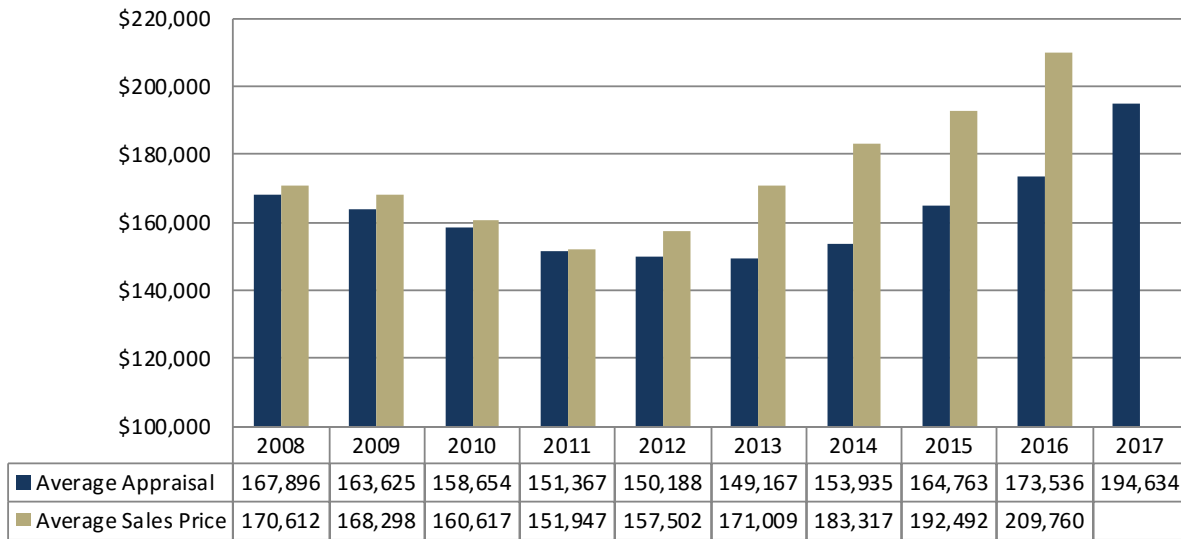
FY 2011 shows a decrease in assessed value of approximately \$5 million due to the abatement of the Midwest Commerce/Coleman warehouse. The City did, however, receive a payment in lieu of taxes, and the City additionally increased the mill levy by 6.5 mills in 2011 in the Debt Service Fund which accounts for the increase in property tax revenue in a year where assessed values dropped. In FY 2012, 1.5 mills were moved from the Debt Service Fund back to the General Fund to cover costs related to outsourcing fire service.

FY 2015 reflects a \$6.6 million increase in assessed value with flat property tax revenues due to a 1.728 mill reduction. In FY 2016, property tax revenues were up overall due to a 7.3% increase in assessed values. The City moved 2 mills from the General Fund to the Debt Service Fund to cover delinquent special assessments.

Although FY 2017 indicates an 8.3% increase in assessed values, property tax revenues fell by almost 23%. This drop in property tax revenues is due to the reduction in the revenues and associated mill rate for the aforementioned terminated fire services contract; the fire district will directly levy taxes for their services to Gardner property owners.

In FY 2018, the increase in taxes is due to the aforementioned 10.1% increase in assessed valuation that will be fully captured in the Debt Service Fund (which corresponds to the reduction of 1.525 mills in the General Fund) to partially pay the cost of financing the new, voter-approved Justice Center.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City's average home sale prices have exceeded prices prior to the economic downturn that began in 2008 and have been increasing steadily since 2013. It is another indication that the City is recovering from the latest recession. The graph was re-created using data from the Johnson County Appraisers' web page.

REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Method
(Ad Valorem) Property Tax	Property tax is 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.	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 \$174,075,420 and a mill levy rate of 20.544. An estimated delinquency rate of 2.5% was also included in the calculation
Motor Vehicle Tax	Motor vehicle tax is 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.	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.
Sales & Use Tax	Sales tax is a tax levied on the retail price of an item being purchased. Use tax is 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 sales and use tax, as well as a portion of the County sales and use tax.	City Sales tax is expected to increase 5.0% overall while the City Use tax is expected to increase 3% in 2018. The County Sales tax is expected to increase 9% overall due to the new .25% county-wide public safety sales tax and the County Use tax is anticipated to increase 4%. These assumptions are based on historical trends.
Special Assessments	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.	Special Assessments are estimated based on expected special assessment receipts for the year. The current rate of delinquency on special assessments is 7.22%.
Licenses & Permits	Licenses and permits represent 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.	Licenses and permits are expected to decrease 7% due to a return to more conservative projections. The Business and Economic Development Department provides estimates on building permits based on anticipated growth. Historical trends are also reviewed when forecasting this revenue source.
Intergovernmental	Intergovernmental revenues are revenues received from another government organization, such as the State, Federal or County Government and School Districts.	Intergovernmental revenues are estimated using several different methods. State Highway Aid and the Special Alcohol Tax are estimates obtained from the League of Kansas Municipalities website along with historical trends. Various departments estimate the amount of reimbursement expected from other governmental entities for capital infrastructure projects and public safety grants. Additionally, historical trends and patterns are reviewed and used to estimate other anticipated revenues in this category.

REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Methods
Charges for Services	Charges for services consist of 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 revenues.	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 growth projection used in all 3 utilities for 2017 was 3%. Cost allocation revenue is estimated based on research and analysis of historical trends as well as expenditure projections for those departments being allocated.
Fines & Forfeitures	Fines & Forfeitures are 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.	Fines and forfeitures are estimated based on historical trends and departmental estimates.
Franchise Fees	Franchise fees are fees assessed on gross receipts for electric and natural gas consumption, and sales of local telephone and cable television service within Gardner.	Franchise fees are estimated based on historical trends and a review of current year's collections to date.
Transient Guest Tax	Transient Guest Tax is a tax on room rental for hotels and motels within Gardner.	Transient Guest tax is estimated based on historical trends and a review of current year's collections to date.
Excise Tax	Excise tax is a tax on the platting of real property within Gardner.	Excise tax is estimated based on anticipated growth and departmental estimates from the Business and Economic Development Department.
Investment Earnings	Interest earned on investments, as well as any gains or losses on the sale of any investments.	Investment Earnings will fluctuate from year to year based on the prevailing interest rates and market conditions.
Miscellaneous	Miscellaneous revenues are revenues of a miscellaneous nature, such as royalties, reimbursements or revenues not accounted for somewhere else.	Miscellaneous revenues are estimated based on historical trends and review of current year's collections to date.

Consolidated Financial Schedule



2018 Budget
Budget Summary - All Funds

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Fund Balance 1/1	\$ 18,798,322	\$ 16,780,405	\$ 22,274,091	\$ 23,956,506
Revenues:				
Taxes	11,314,563	10,513,800	11,466,700	12,955,900
Special Assessments	3,419,020	977,100	1,102,700	973,900
License & Permits	255,483	166,800	258,800	240,200
Intergovernmental	1,643,695	2,115,700	2,243,240	4,261,300
Charges for services	30,389,811	31,924,100	32,837,225	33,413,080
Fines & Forfeitures	512,927	483,200	509,800	522,100
Miscellaneous	3,452,808	386,700	1,838,900	3,971,500
Total Revenue	50,988,307	46,567,400	50,257,365	56,337,980
Transfers from Other Funds:				
Transfer from General Fund	171,600	89,800	80,800	-
Transfer from Special Highway	23,400	25,000	25,000	26,500
Transfer from Special Parks	30,000	30,000	30,000	40,000
Transfer from Special Benefit Fee	37,565	-	-	-
Transfer from East Santa Fe TIF	2,500	-	-	-
Transfer from Electric	750,800	785,000	785,000	802,300
Transfer from Water	239,800	1,041,200	1,041,200	1,042,700
Transfer from Wastewater	66,200	67,600	67,600	68,900
Transfer from Street Improvement	25,800	25,800	25,800	25,700
Transfer from Park Improvement	495,000	40,000	50,000	67,300
Transfer from Park Sales Tax	80,700	54,000	54,000	52,000
Transfer from Capital Projects	15,615	-	-	-
Total	1,938,980	2,158,400	2,159,400	2,125,400
Total Sources	52,927,287	48,725,800	52,416,765	58,463,380
Expenditures:				
Personal Services	11,367,119	12,216,000	12,346,600	12,984,600
Operating	17,617,764	15,685,200	16,525,450	16,338,950
Capital Outlay	888,292	1,018,200	1,429,800	1,184,600
Capital Improvement	3,964,468	3,064,000	5,820,900	9,768,400
Cost Allocation	1,375,000	1,550,200	1,550,200	1,678,800
Internal Services	2,727,448	3,373,400	3,373,400	3,301,900
Debt Service	9,551,604	7,478,200	7,528,600	11,160,326
Total Expenditures	47,491,695	44,385,200	48,574,950	56,417,576
Transfer to Other Funds:				
Transfer to General Fund	767,065	759,700	759,700	775,500
Transfer to Wastewater	200,000	1,000,000	1,000,000	1,000,000
Transfer to Park Sales Tax	525,000	70,000	60,000	45,000
Transfer to Debt Service	259,700	238,900	238,900	242,600
Transfer to Capital Improvement Reserve	208,058	89,800	100,800	62,300
Total	1,959,823	2,158,400	2,159,400	2,125,400
Total Uses	49,451,518	46,543,600	50,734,350	58,542,976
Sources Over(Under) Uses	3,475,769	2,182,200	1,682,415	(79,596)
Fund Balance @ 12/31	\$ 22,274,091	\$ 18,962,605	\$ 23,956,506	\$ 23,876,910

Consolidated Financial Schedule



2018 Budget

Budget Summary - All Funds

	General Fund	Bond & Interest	Admin Benefit Fee	Capital Improvement Reserve
Fund Balance 1/1	4,166,510	2,750,889	-	5,767
Revenues:				
Taxes	7,747,700	2,167,300	-	-
Special Assessments	-	973,900	-	-
License & Permits	240,200	-	-	-
Intergovernmental	131,400	-	-	599,100
Charges for services	2,554,800	-	-	-
Fines & Forfeitures	522,100	-	-	-
Miscellaneous & Other	324,800	11,900	-	-
Total Revenue	11,521,000	3,153,100	-	599,100
Transfers from Other Funds:				
Transfer from Special Highway	-	26,500	-	-
Transfer from Electric	775,500	26,800	-	-
Transfer from Water	-	42,700	-	-
Transfer from Wastewater	-	68,900	-	-
Transfer from Street Improvement	-	25,700	-	-
Transfer from Park Improvement	-	-	-	62,300
Transfer from Park Sales Tax	-	52,000	-	-
-	-	-	-	-
Total	775,500	242,600	-	62,300
Total Sources	12,296,500	3,395,700	-	661,400
Expenditures:				
Personal Services	8,813,300	-	-	-
Operating	2,939,400	-	-	-
Capital Outlay	327,100	-	-	-
Capital Improvement	-	-	-	661,400
Internal Services	1,321,100	-	-	-
Debt Service	-	5,145,200	-	-
Other	-	-	-	-
Total Expenditures	13,400,900	5,145,200	-	661,400
Total Uses	13,400,900	5,145,200	-	661,400
Sources Over(Under) Uses	(1,104,400)	(1,749,500)	-	-
Fund Balance @ 12/31	3,062,110	1,001,389	-	5,767

Consolidated Financial Schedule



2018 Budget

Budget Summary - All Funds

	Park Improvement Reserve	Economic Development	East Santa Fe TIF	Special Drug & Alcohol
Fund Balance 1/1	119,951	77,428	-	31,173
Revenues:				
Taxes	-	74,000	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Intergovernmental	-	-	-	35,600
Charges for services	126,700	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	100	100	-	-
Total Revenue	126,800	74,100	-	35,600
Total Sources	126,800	74,100	-	35,600
Expenditures:				
Personal Services	-	-	-	-
Operating	-	130,650	-	19,200
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Other	-	-	-	-
Total Expenditures	-	130,650	-	19,200
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Water	-	-	-	-
Transfer to Water System Development	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Wastewater System Development	-	-	-	-
Transfer to Airport	-	-	-	-
Transfer to Park Sales Tax	5,000	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Capital Improvement Reserve	62,300	-	-	-
Total	67,300	-	-	-
Total Uses	67,300	130,650	-	19,200
Sources Over(Under) Uses	59,500	(56,550)	-	16,400
Fund Balance @ 12/31	179,451	20,878	-	47,573

Consolidated Financial Schedule



2018 Budget

Budget Summary - All Funds

	Special Parks	Park Sales Tax	Infrastructure Special Sales Tax	Law Enforcement
Fund Balance 1/1	17,192	9,223	507,124	7,781
Revenues:				
Taxes	-	-	1,120,900	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Intergovernmental	35,600	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	-	-	2,000,400	-
Total Revenue	35,600	-	3,121,300	-
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Special Parks	-	40,000	-	-
Transfer from Park Improvement	-	5,000	-	-
Transfer from Park Sales Tax	-	-	-	-
Total	-	45,000	-	-
Total Sources	35,600	45,000	3,121,300	-
Expenditures:				
Personal Services	-	-	-	-
Operating	-	-	-	5,000
Capital Outlay	-	-	-	-
Capital Improvement	-	-	2,830,000	-
Debt Service	-	-	402,500	-
Total Expenditures	-	-	3,232,500	5,000
Transfer to Other Funds:				
Transfer to Park Sales Tax	40,000	-	-	-
Transfer to Debt Service	-	52,000	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	40,000	52,000	-	-
Total Uses	40,000	52,000	3,232,500	5,000
Sources Over(Under) Uses	(4,400)	(7,000)	(111,200)	(5,000)
Fund Balance @ 12/31	12,792	2,223	395,924	2,781

Consolidated Financial Schedule



2018 Budget
Budget Summary - All Funds

	Street Improvement	Special Highway	Electric	Electric Capital Replacement
Fund Balance 1/1	755,415	1,002,419	7,505,940	3,031,572
Revenues:				
Taxes	1,653,000	193,000	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Intergovernmental	-	2,987,100	-	-
Charges for services	-	-	15,634,350	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	200	1,589,200	38,400	3,300
Total Revenue	1,653,200	4,769,300	15,672,750	3,300
Total Sources	1,653,200	4,769,300	15,672,750	3,300
Expenditures:				
Personal Services	-	-	1,861,600	-
Operating	-	-	9,011,300	-
Capital Outlay	-	-	400,300	-
Capital Improvement	-	4,256,000	360,000	-
Cost Allocation	-	-	432,200	-
Internal Services	-	-	811,500	-
Debt Service	-	59,500	949,300	-
Total Expenditures	-	4,315,500	13,826,200	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	775,500	-
Transfer to Water	-	-	-	-
Transfer to Water System Development	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Wastewater System Development	-	-	-	-
Transfer to Airport	-	-	-	-
Transfer to Park Sales Tax	-	-	-	-
Transfer to Debt Service	25,700	26,500	26,800	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	25,700	26,500	802,300	-
Total Uses	25,700	4,342,000	14,628,500	-
Sources Over(Under) Uses	1,627,500	427,300	1,044,250	3,300
Fund Balance @ 12/31	2,382,915	1,429,719	8,550,190	3,034,872

Consolidated Financial Schedule



2018 Budget
Budget Summary - All Funds

	Water	Wastewater	Airport	Information Technology
Fund Balance 1/1	3,038,802	753,915	175,405	-
Revenues:				
Taxes	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Intergovernmental	-	-	472,500	-
Charges for services	5,829,600	5,700,630	264,400	843,700
Miscellaneous & Other	1,900	1,000	200	-
Total Revenue	5,831,500	5,701,630	737,100	843,700
Transfers from Other Funds:				
Transfer from Water	-	1,000,000	-	-
Total	-	1,000,000	-	-
Total Sources	5,831,500	6,701,630	737,100	843,700
Expenditures:				
Personal Services	687,700	643,600	31,600	292,100
Operating	1,590,400	852,200	142,300	365,800
Capital Outlay	166,700	112,500	-	100,000
Capital Improvement	830,000	306,000	525,000	-
Cost Allocation	453,400	433,900	-	62,600
Internal Services	510,500	473,500	15,300	23,200
Debt Service	1,223,041	3,319,985	60,800	-
Total Expenditures	5,461,741	6,141,685	775,000	843,700
Transfer to Other Funds:				
Transfer to Wastewater	1,000,000	-	-	-
Transfer to Debt Service	42,700	68,900	-	-
Total	1,042,700	68,900	-	-
Total Uses	6,504,441	6,210,585	775,000	843,700
Sources Over(Under) Uses	(672,941)	491,045	(37,900)	-
Fund Balance @ 12/31	2,365,861	1,244,960	137,505	-

Consolidated Financial Schedule



City of Gardner
 2018 Budget
 Budget Summary - All Funds

	Building Maintenance	Risk Management	Utility Billing	All Funds Total
Fund Balance 1/1	-	-	-	23,956,506
Revenues:				
Taxes				12,955,900
Special Assessments	-	-	-	973,900
License & Permits	-	-	-	240,200
Intergovernmental	-	-	-	4,261,300
Charges for services	368,100	930,300	1,160,500	33,413,080
Fines & Forfeitures	-	-	-	522,100
Miscellaneous & Other	-	-	-	3,971,500
Total Revenue	368,100	930,300	1,160,500	56,337,980
Transfers from Other Funds:				
Transfer from Special Highway	-	-	-	26,500
Transfer from Special Parks	-	-	-	40,000
Transfer from Electric	-	-	-	802,300
Transfer from Water	-	-	-	1,042,700
Transfer from Wastewater	-	-	-	68,900
Transfer from Street Improvement	-	-	-	25,700
Transfer from Park Improvement	-	-	-	67,300
Transfer from Park Sales Tax	-	-	-	52,000
Total	-	-	-	2,125,400
Total Sources	368,100	930,300	1,160,500	58,463,380
Expenditures:				
Personal Services	76,900	61,500	516,300	12,984,600
Operating	179,600	794,200	308,900	16,338,950
Capital Outlay	35,000	-	43,000	1,184,600
Capital Improvement	-	-	-	9,768,400
Cost Allocation	62,600	62,600	171,500	1,678,800
Internal Services	14,000	12,000	120,800	3,301,900
Debt Service	-	-	-	11,160,326
Total Expenditures	368,100	930,300	1,160,500	56,417,576
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	775,500
Transfer to Wastewater	-	-	-	1,000,000
Transfer to Park Sales Tax	-	-	-	45,000
Transfer to Debt Service	-	-	-	242,600
Transfer to Capital Improvement Reserve	-	-	-	62,300
Total	-	-	-	2,125,400
Total Uses	368,100	930,300	1,160,500	58,542,976
Sources Over(Under) Uses	-	-	-	(79,596)
Fund Balance @ 12/31	-	-	-	23,876,910

GENERAL FUND



Overview

The General Fund accounts for the resources associated with traditional local government operations which are not required to be accounted for in another fund.

Contact Information



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www.gardnerkansas.gov

CITY OF GARDNER ANNUAL BUDGET



General Fund

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	5,735,041	4,249,806	5,224,710	4,166,510
Revenue:				
Taxes	8,535,052	7,846,900	7,949,400	8,064,700
Licenses & Permits	255,483	166,800	258,800	240,200
Intergovernmental	183,988	113,200	161,000	131,400
Charges for Service	2,872,270	2,892,000	3,124,800	3,076,900
Business Activity	6,440	7,700	9,700	7,800
Transfers In	767,065	759,700	759,700	775,500
Sale of City Assets	2,108	-	-	-
	-----	-----	-----	-----
Revenue Total	12,622,406	11,786,300	12,263,400	12,296,500
	=====	=====	=====	=====
Expenditures:				
Operations:				
Administration	1,387,137	1,786,200	1,695,700	1,918,800
Finance	1,043,425	1,181,000	1,226,900	1,219,400
Business and Economic Development	871,451	969,700	959,900	1,003,900
Police	5,104,515	3,661,700	3,832,900	4,059,600
Public Works	1,893,714	2,237,400	2,450,600	2,305,500
Parks & Recreation	2,267,765	2,454,000	2,619,700	2,539,600
	-----	-----	-----	-----
Operations Total	12,568,007	12,290,000	12,785,700	13,046,800
Capital Outlay:				
Business and Economic Development	-	-	23,000	-
Police	172,724	149,400	144,700	246,000
Public Works	212,906	122,200	90,000	23,000
Parks & Recreation	-	89,300	189,900	58,100
	-----	-----	-----	-----
Capital Outlay Total	385,630	360,900	447,600	327,100
Transfers Out	179,100	97,300	88,300	27,000
	-----	-----	-----	-----
Expenditure Total	13,132,737	12,748,200	13,321,600	13,400,900
	=====	=====	=====	=====
% increase from previous year	12%	-8%	-3%	5%
Surplus/(Shortfall)	(510,331)	(961,900)	(1,058,200)	(1,104,400)
Funds Available Dec 31	5,224,710	3,287,906	4,166,510	3,062,110
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Taxes					
311.01	Ad Valorem Property Tax	2,880,930	2,270,000	2,270,000	2,170,000
311.02	Back Tax Collections	88,155	55,000	35,000	35,000
311.10	Motor Vehicle Tax	471,938	444,900	455,000	313,700
		-----	-----	-----	-----
	Total	3,441,023	2,769,900	2,760,000	2,518,700
312.01	Mowing Special Assessments	4,194	6,000	6,000	6,000
		-----	-----	-----	-----
	Total	4,194	6,000	6,000	6,000
313.01	City Sales Tax	2,224,621	2,135,000	2,220,400	2,331,000
313.02	County Sales Tax	1,736,101	1,819,000	1,780,000	1,998,000
020.00	City Use Tax	504,494	449,000	510,000	525,000
019.00	County Use Tax	354,883	337,000	355,000	369,000
		-----	-----	-----	-----
	Total	4,820,099	4,740,000	4,865,400	5,223,000
318.01	Natural Gas Franchise	119,051	154,000	140,000	140,000
318.02	Telephone Franchise	27,592	32,000	28,000	27,000
318.03	Cable Television Franchise	107,865	130,000	135,000	135,000
318.05	Electric Franchise (KCPL)	15,228	15,000	15,000	15,000
		-----	-----	-----	-----
	Total	269,736	331,000	318,000	317,000
	Taxes Subtotal	8,535,052	7,846,900	7,949,400	8,064,700
Licenses/Permits					
321.01	Business Licenses & Payments	6,725	1,400	1,400	1,400
321.02	Beer and Liquor License	2,350	4,800	2,500	4,800
321.03	Eco Dev Application Fee	8,000	-	-	-
		-----	-----	-----	-----
	Total	17,075	6,200	3,900	6,200
322.01	Building & Construction Permits	224,900	147,600	241,900	221,000
322.02	Animal Licenses & Impoundment	8,228	7,800	7,800	7,800
322.04	Lake Dock Permits	5,280	5,200	5,200	5,200
		-----	-----	-----	-----
	Total	238,408	160,600	254,900	234,000
	Licenses/Permits Subtotal	255,483	166,800	258,800	240,200

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Intergovernmental					
331.00	Operating Contributions	100,992	80,000	90,000	80,000
331.01	Grants	47,417	-	37,800	15,800
	Total	148,409	80,000	127,800	95,800
335.03	Local Alcohol Liquor Tax	35,579	33,200	33,200	35,600
	Total	35,579	33,200	33,200	35,600
	Intergovernmental Subtotal	183,988	113,200	161,000	131,400
Charges for Service					
341.01-02	Copies/Plans/Codes	5,069	3,000	5,000	5,000
341.02	Miscellaneous	6,193	5,000	6,200	6,200
341.02-01	Returned Checks	3,360	4,500	3,000	3,000
341.02-02	Reimbursed Expense	3,246	-	200,000	-
341.02-03	Insurance Proceeds	-	-	-	-
341.11-00	Developer Reimbursements	50,000	-	-	-
	Total	67,868	12,500	214,200	14,200
343.01-00	GF Cost Allocation Revenue	1,375,000	1,659,100	1,659,100	1,787,500
	GF Cost Allocation-Airport		(108,900)	(108,900)	(108,700)
	Total	1,375,000	1,550,200	1,550,200	1,678,800
347.01	Recreation Programs	278,065	275,000	275,000	278,000
347.02	Instructional Recreation Fees	18,019	14,300	14,300	14,600
347.03	Swimming Pool Fees	307,626	270,000	270,000	270,000
347.04	Swimming Lessons	30,815	34,000	34,000	34,000
347.05	Special Events	30,598	20,000	20,000	30,000
347.06	Concessions	63,867	70,800	70,800	72,200
347.07	Advertising	25,233	13,000	17,500	13,000
347.09	Tournaments	39,921	50,000	50,000	50,000
347.10	Donations and Sponsorships	745	-	-	-
347.11	Facility Rental	13,019	28,000	28,000	29,000
347.12	Aquatic Concessions	70,995	53,000	53,000	53,000
	Total	878,903	828,100	832,600	843,800
348.02	Inspection Fees	27,606	10,000	10,000	10,000
348.03	Zoning and Subdivision Fees	9,891	7,000	7,000	7,000
348.04	Street Signs	75	1,000	1,000	1,000
	Total	37,572	18,000	18,000	18,000
349.01	Court Fines	403,265	388,000	405,000	425,000
349.02	Court Fees	68,283	55,400	65,000	56,500
349.03	Diversion	41,379	39,800	39,800	40,600
	Total	512,927	483,200	509,800	522,100
	Charges for Service Subtotal	2,872,270	2,892,000	3,124,800	3,076,900

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Business-Type Activity					
361.01	Interest on Idle Funds	5,911	6,700	8,700	6,800
		-----	-----	-----	-----
	Total	5,911	6,700	8,700	6,800
362.02	Royalties	529	1,000	1,000	1,000
		-----	-----	-----	-----
	Total	529	1,000	1,000	1,000
	Business - Type Activity Subtotal	6,440	7,700	9,700	7,800
391.01	Electric Fund Transfer	727,000	759,700	759,700	775,500
391.96	Other Transfers - TIF	2,500	-	-	-
391.10	Other Transfers - BD	37,565	-	-	-
		-----	-----	-----	-----
	Total	767,065	759,700	759,700	775,500
392.01	Sale of City Property	2,108	-	-	-
		-----	-----	-----	-----
	Total	2,108	-	-	-
	Subtotal	769,173	759,700	759,700	775,500
	General Fund Revenues Total	12,622,406	11,786,300	12,263,400	12,296,500
		=====	=====	=====	=====

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, and City Clerk. The Administration Department is currently directing policy in areas related to 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/city_administration

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



ADMINISTRATION

Services

Policy Development

One of the core functions of Administration is to oversee developments and emerging trends in local government and to provide policies to guide staff in their operations. Direction from the Mayor and City Council can also signal a need for policy change or development. 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 sets the agenda for the City Council and is ultimately responsible for the content of the information that is contained in the packets which are delivered to the City Council, posted on the website and made available to the public prior to the meeting date. Agenda packets contain detailed information on the topics that will be presented at the Council meeting.

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.

Budget Management and Preparation

Budgeting activities include assisting departments in development of budget requests, updating of revenue and expenditure forecasts and developing salary, pension and other budget figures.

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.

Human Resources / Risk Management Fund

Human Resources provides services for hiring, training, retention, compensation and benefits, and risk management.

Open Record Requests

The City Clerk receives open record requests, conducts research, and responds to inquires.

Personnel (FTE)

Program	2016	2017	2018
Administration	4.0	4.0	4.0
Human Resources	4.0	4.0	4.0
Information Technology (I.T.)	3.0	3.0	3.0
City Clerk	1.0	1.0	1.0
TOTAL	12.0	12.0	12.0

ADMINISTRATION

Goals and Objectives

- Improve communication with regional partners
- Expand Gardner's media presence in the metro area
- Provide training to staff and elected officials on crisis communication
- Increase public participation in the budgeting process
- Implement 2-year budget process
- Implement strategic plan
- Maintain a well trained and healthy workforce

DID YOU KNOW?

In 2017, the City partnered with the Gardner-Edgerton Chamber of Commerce to host the ground breaking ceremony for the new Hampton Inn.

Accomplishments

- Upgraded the A/V system in the City Council Chambers
- Conducted an education campaign for the new Justice Center
- Coordinated Employee Appreciation Week
- Developed a strategic plan draft
- Conducted a community survey
- Provided leadership training
- Received the 2017 GFOA Distinguished Budget Presentation Award
- Developed the 2018-2022 Capital Improvement Program
- Completed KERIT audit and earned a 5% discount on workman's compensation rates
- Completed the installation, testing, and training of the overhead paging system in City Hall
- Performed a complete power down and startup of all servers and network equipment at City Hall for disaster recovery training
- Helped ensure a successful Niche implementation for the Police Department
- Installed and operationalized the Safe Defend Security System

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
4	Maintain a healthy and productive workforce	Workers' compensation claims	12	11	10
		Experience Mod Rate	0.84	0.80	0.76
4	Reduce workers' compensation costs	Average cost per claim	\$7,140	\$5,000	\$3,000
		Expenditures for workers' compensation per \$100 of salary and benefits	\$1.33	\$2.00	\$2.00
4	Reduce turnover	Turnover rate	13%	6%	6%
		Percent of non-seasonal employees completing probationary period	100%	100%	100%
4	Create a high performing organization	Percent of high performing employees	49%	50%	50%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
4	Create a high performing organization	Satisfaction rating for quality of services	96%	96%	96%
2	Create a community where people want to live	Satisfaction rating for quality of life	93%	95%	95%
2	Enhance City communication with public	Satisfaction rating for effectiveness of communication	90%	92%	93%

ADMINISTRATION

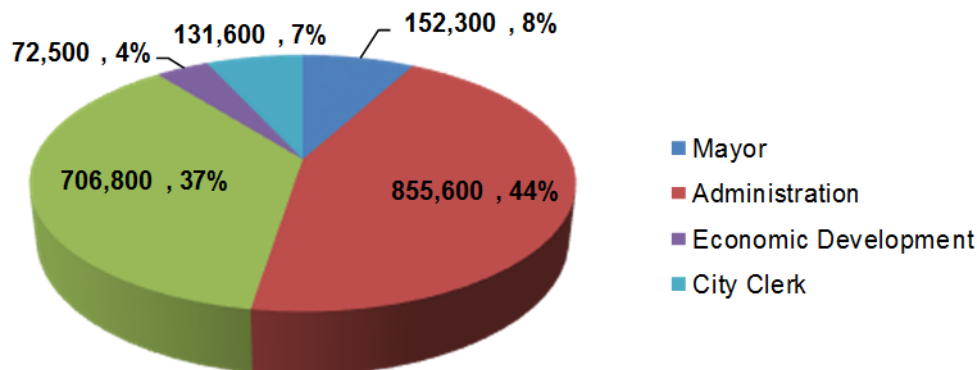


Department Financial Summaries

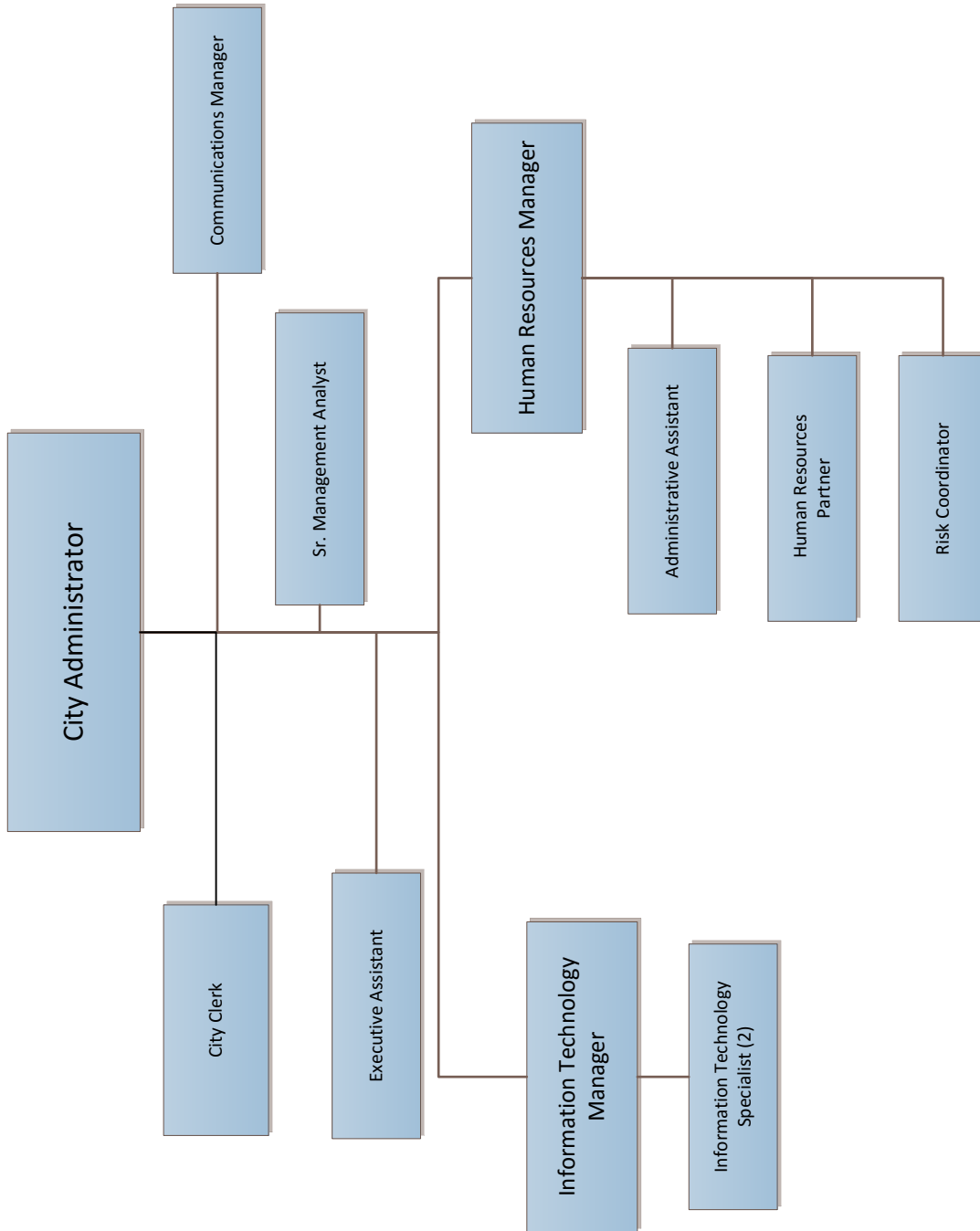
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	844,156	1,111,800	879,600	1,223,000
Contractual Services	404,623	446,400	556,800	485,200
Commodities	28,847	49,400	80,700	55,700
Capital Outlay	-	-	-	-
Internal Services	109,511	178,600	178,600	154,900
Total	1,387,137	1,786,200	1,695,700	1,918,800

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Mayor	97,761	160,100	160,600	152,300
Administration	772,037	830,800	901,200	855,600
Human Resources	310,677	598,900	406,800	706,800
Economic Development	88,470	72,500	102,500	72,500
City Clerk	118,192	123,900	124,600	131,600
Total	1,387,137	1,786,200	1,695,700	1,918,800

2018 Department Expenditures by Program



Administration



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services						
11	01	Full-Time	605,768	642,600	640,700	654,400
11	02	Overtime	1,383	1,000	700	700
13	01	Part-Time	27,906	27,700	27,700	27,700
14	01	Seasonal	19,774	6,000	6,000	6,000
		Market/Merit Pool	-	235,000	-	300,000
21	01	Health & Dental Insurance	57,722	63,600	68,600	90,200
21	02	Life Insurance	422	500	500	500
22	01	Social Security	46,906	51,900	51,600	52,700
22	03	Unemployment Compensation	805	800	1,400	1,400
23	01	KPERS Retirement	62,188	58,300	58,300	62,400
23	05	Deferred Compensation	21,282	24,400	24,100	27,000
Total			844,156	1,111,800	879,600	1,223,000
Contractual Services						
31	02	Legal Services	161,419	167,500	228,000	180,000
31	15	Outsourced Services	136,445	109,900	128,900	125,000
40	03	Telephone	1,332	1,900	2,000	2,000
46	01	Meetings/Training/Travel	21,646	71,600	99,300	84,100
46	02	Dues/Subscriptions	37,608	36,600	39,900	40,100
46	03	Tuition Reimbursement	-	10,000	5,000	-
46	05	Recruitment	15,980	15,000	20,000	20,000
47	01	Advertising/Legal Notices	5,639	5,900	5,900	6,200
47	02	Printing	14,722	16,900	16,800	16,800
47	04	Postage	9,507	10,600	10,500	10,500
48	01	Taxes and Assesments	325	500	500	500
Total			404,623	446,400	556,800	485,200
Commodities						
52	05	Furniture and Equipment	120	-	-	-
52	20	Operating Supplies	12,246	18,900	19,600	19,600
54	51	Special Events	10,615	24,500	30,100	30,100
54	93	Donations & Sympathy	5,866	6,000	6,000	6,000
58	00	Grants	-	-	25,000	-
Total			28,847	49,400	80,700	55,700
Internal Services						
91	01	Building Services	24,144	59,200	59,200	51,000
91	02	IT Services	68,779	97,900	97,900	77,700
91	03	Risk Services	16,588	21,500	21,500	26,200
Total			109,511	178,600	178,600	154,900
Total Expenditures			1,387,137	1,786,200	1,695,700	1,918,800

CITY OF GARDNER ANNUAL BUDGET



Program: Mayor and City Council 1110

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
13 01 Part-Time	27,906	27,700	27,700	27,700
22 01 Social Security	2,117	2,100	2,100	2,100
23 01 KPERS Retirement	801	700	800	800
	-----	-----	-----	-----
Total	30,824	30,500	30,600	30,600
Contractual Services				
31 15 Outsourced Services	-	25,000	20,000	20,000
46 01 Meetings/Training/Travel	5,972	14,300	14,300	8,900
46 02 Dues/Subscriptions	28,624	27,000	29,800	30,000
47 01 Advertising/Legal Notice	1,415	1,900	1,900	1,900
	-----	-----	-----	-----
Total	36,011	68,200	66,000	60,800
Commodities				
52 20 Operating Supplies	64	2,000	2,000	2,000
54 51 Special Events	10,589	22,000	24,600	24,600
54 93 Donations & Sympathy	5,866	6,000	6,000	6,000
	-----	-----	-----	-----
Total	16,519	30,000	32,600	32,600
Internal Services				
91 01 Building Services	6,863	17,200	17,200	14,700
91 02 IT Services	5,332	8,400	8,400	6,500
91 03 Risk Services	2,212	5,800	5,800	7,100
	-----	-----	-----	-----
Total	14,407	31,400	31,400	28,300
Total Expenditures	97,761	160,100	160,600	152,300
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Administration 1120

Fund: General Fund 001

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	369,762	406,500	406,700	415,000
11	02	Overtime	20	-	-	-
14	01	Seasonal	16,179	6,000	6,000	6,000
21	01	Health & Vision Insurance	31,743	35,300	37,800	47,700
21	02	Life Insurance	223	200	200	200
22	01	Social Security	26,417	31,600	31,600	32,200
22	03	Unemployment Compensation	497	500	900	900
23	01	KPERS Retirement	38,081	36,400	36,400	39,000
23	05	Deferred Compensation	20,317	23,000	22,600	25,400
Total			503,239	539,500	542,200	566,400
Contractual Services						
31	02	Legal Services	158,454	165,000	225,000	177,000
31	15	Outsourced Services	24,143	-	3,800	5,000
40	03	Telephone	902	1,600	1,600	1,600
46	01	Meetings/Training/Travel	11,768	22,300	22,600	13,800
46	02	Dues/Subscriptions	7,279	7,300	7,400	7,400
47	02	Printing	13,898	14,200	14,200	14,200
47	04	Postage	8,990	9,700	9,700	9,700
Total			225,434	220,100	284,300	228,700
Commodities						
52	20	Operating Supplies	6,099	7,800	8,300	8,300
54	51	Special Events	26	-	3,000	3,000
Total			6,125	7,800	11,300	11,300
Internal Services						
91	01	Building Services	7,276	17,700	17,700	15,300
91	02	IT Services	23,228	37,800	37,800	24,400
91	03	Risk Services	6,735	7,900	7,900	9,500
Total			37,239	63,400	63,400	49,200
Total Expenditures			772,037	830,800	901,200	855,600
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Economic Development 1130

Fund: General Fund 001

			FY 16	FY 17	FY 17	FY 18
Classification			Actual	Budget	Estimate	Budget

Contractual Services						
31	15	Outsourced Services	88,470	70,000	73,100	70,000
46	01	Meetings/Training/Travel	-	-	1,900	-
Total			88,470	70,000	75,000	70,000

Commodities						
54	51	Special Events	-	2,500	2,500	2,500
58	00	Grants	-	-	25,000	-
Total			-	2,500	27,500	2,500

Total Expenditures			88,470	72,500	102,500	72,500
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Human Resources 1140
Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	178,224	176,500	179,900	179,900
11 02 Overtime	1,009	1,000	700	700
11 04 Market/Merit Pool	-	235,000	-	300,000
14 01 Seasonal	3,595	-	-	-
21 01 Health & Dental Insurance	19,661	21,500	22,400	31,000
21 02 Life Insurance	143	200	200	200
22 01 Social Security	13,991	13,600	13,800	13,800
22 03 Unemployment Compensation	234	200	400	400
23 01 KPERS Retirement	17,646	15,900	16,200	17,000
23 05 Deferred Compensation	965	1,400	1,000	1,000
Total	235,468	465,300	234,600	544,000
Contractual Services				
31 02 Legal Services	2,965	2,500	3,000	3,000
31 15 Outsourced Services	3,401	800	12,800	10,800
40 03 Telephone	430	300	400	400
46 01 Meetings/Training/Travel	2,377	31,000	56,600	59,000
46 02 Dues/Subscriptions	1,250	1,500	1,900	1,900
46 03 Tuition Reimbursement	-	10,000	5,000	-
46 05 Recruitment	15,980	15,000	20,000	20,000
47 02 Printing	764	2,500	2,400	2,400
47 04 Postage	365	500	400	400
Total	27,532	64,100	102,500	97,900
Commodities				
52 05 Furniture and Equipment	120	-	-	-
52 20 Operating Supplies	5,499	8,300	8,500	8,500
Total	5,619	8,300	8,500	8,500
Internal Services				
91 01 Building Services	7,276	17,700	17,700	15,300
91 02 IT Services	29,554	37,300	37,300	33,500
91 03 Risk Services	5,228	6,200	6,200	7,600
Total	42,058	61,200	61,200	56,400
Total Expenditures	310,677	598,900	406,800	706,800

CITY OF GARDNER ANNUAL BUDGET



Program: City Clerk 1150

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	57,782	59,600	54,100	59,500
21 01 Health & Dental Insurance	6,318	6,800	8,400	11,500
21 02 Life Insurance	56	100	100	100
22 01 Social Security	4,381	4,600	4,100	4,600
22 03 Unemployment Compensation	74	100	100	100
23 01 KPERS Retirement	5,660	5,300	4,900	5,600
23 05 Deferred Compensation	-	-	500	600
Total	74,625	76,500	72,200	82,000
Contractual Services				
31 15 Outsourced Services	20,431	14,100	19,200	19,200
46 01 Meetings/Training/Travel	1,529	4,000	3,900	2,400
46 02 Dues/Subscriptions	455	800	800	800
47 01 Advertising/Legal Notice	4,224	4,000	4,000	4,300
47 02 Printing	60	200	200	200
47 04 Postage	152	400	400	400
48 01 Taxes and Assessments	325	500	500	500
Total	27,176	24,000	29,000	27,800
Commodities				
52 20 Operating Supplies	584	800	800	800
Total	584	800	800	800
Internal Services				
91 01 Building Services	2,729	6,600	6,600	5,700
91 02 IT Services	10,665	14,400	14,400	13,300
91 03 Risk Services	2,413	1,600	1,600	2,000
Total	15,807	22,600	22,600	21,000
Total Expenditures	118,192	123,900	124,600	131,600

BUSINESS & ECONOMIC DEVELOPMENT



Overview

The Business and Economic Development Department is comprised of the Planning Division and Building Administration Division. The Business and Economic Development Department is a partner in maintaining, enhancing and developing the Gardner community by participating in every phase of the development cycle. The staff is charged with planning for the City's future, assuring our citizens' safety and balancing the need to facilitate new development in Gardner while assuring that the building standards are met.

Contact Information



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

www.gardnerkansas.gov/community_development_homepage

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



BUSINESS AND ECONOMIC DEVELOPMENT

Services

Planning Division

The Planning Division reviews proposals for new development for compliance with plans, design standards, and zoning and subdivision regulations. The Planning Division staffs the Board of Zoning Appeals in their consideration of variances and appeals. As part of the Planning Division’s long-range planning function, the division facilitates and drafts updates to the Comprehensive Plan and leads the creation of area and issue-specific plans where unique development issues are present. Staff also provides support and recommendations to the City Council, Planning Commission and Board of Zoning Appeals by preparing staff evaluation documents on development projects.

Building Administration Division

The Building Administration Division reviews building plans and 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.

Personnel (FTE)

Program	2016	2017	2018
Planning	5.0	5.0	5.0
Building Administration	2.0	2.0	3.0
TOTAL	7.0	7.0	8.0

BUSINESS AND ECONOMIC DEVELOPMENT



Goals and Objectives

- Increase housing diversity by encouraging new residential development types in collaboration with developers
- Provide ongoing expertise to elected officials by proactively anticipating and addressing development related issues
- Target development types that are consistent with the goals and policies of the Gardner Land Development Code
- Provide leadership for a unified economic development team through expanded inter-departmental collaboration
- Apply for grants to help fund studies and provide developers with assistance
- Improve department operations through training and education
- Develop commercial and industrial opportunities
- Work with property owners to annex target growth areas

DID YOU KNOW?

The new Hampton Inn will have a 200-person conference center.

Accomplishments

- Completed public engagement, analysis, and design work for the Gardner Main Street Corridor Plan
- Completed training in SunGard to improve the use of existing programs in the system
- Developed the Small Business Assistance Program
- Annexed additional land on the south side of I-35 to enable new development
- Partnered with regional economic development agencies to attract growth and retain businesses
- Participated in meetings with regional partners to discuss transportation issues
- Updated Comprehensive Plan to incorporate 2017 Master Plans, the Capital Improvements Element and implementation table
- Implemented code changes to address wireless communication facilities, utility and airport facilities, and other development standards
- Worked with Parks and Recreation on new tourism activities and quality of life issues



BUSINESS AND ECONOMIC DEVELOPMENT

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
1	Increase efficiency of planning and permit processes	Percent of permits issued the same day as application	82%	85%	88%
		Number of building permits processed	1261	1500	1700
		Percent of inspections completed within 10 working days	99%	100%	100%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Gain public support for long-term planning	Satisfaction rating for planning for growth	65%	70%	71%
2	Attract development that is beneficial to the City	Satisfaction rating for quality of new development	75%	75%	76%

BUSINESS AND ECONOMIC DEVELOPMENT

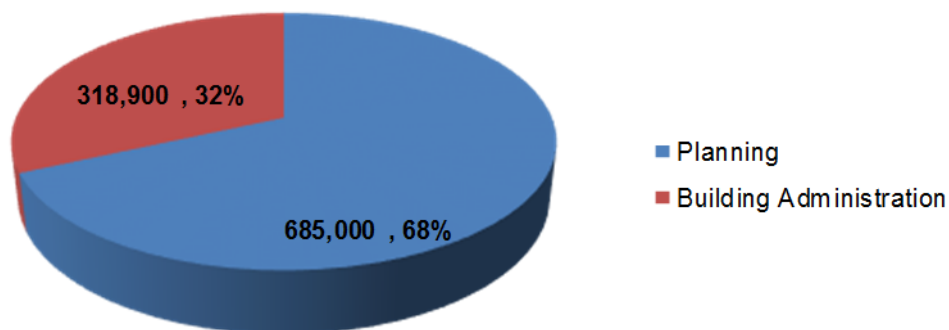


Department Financial Summaries

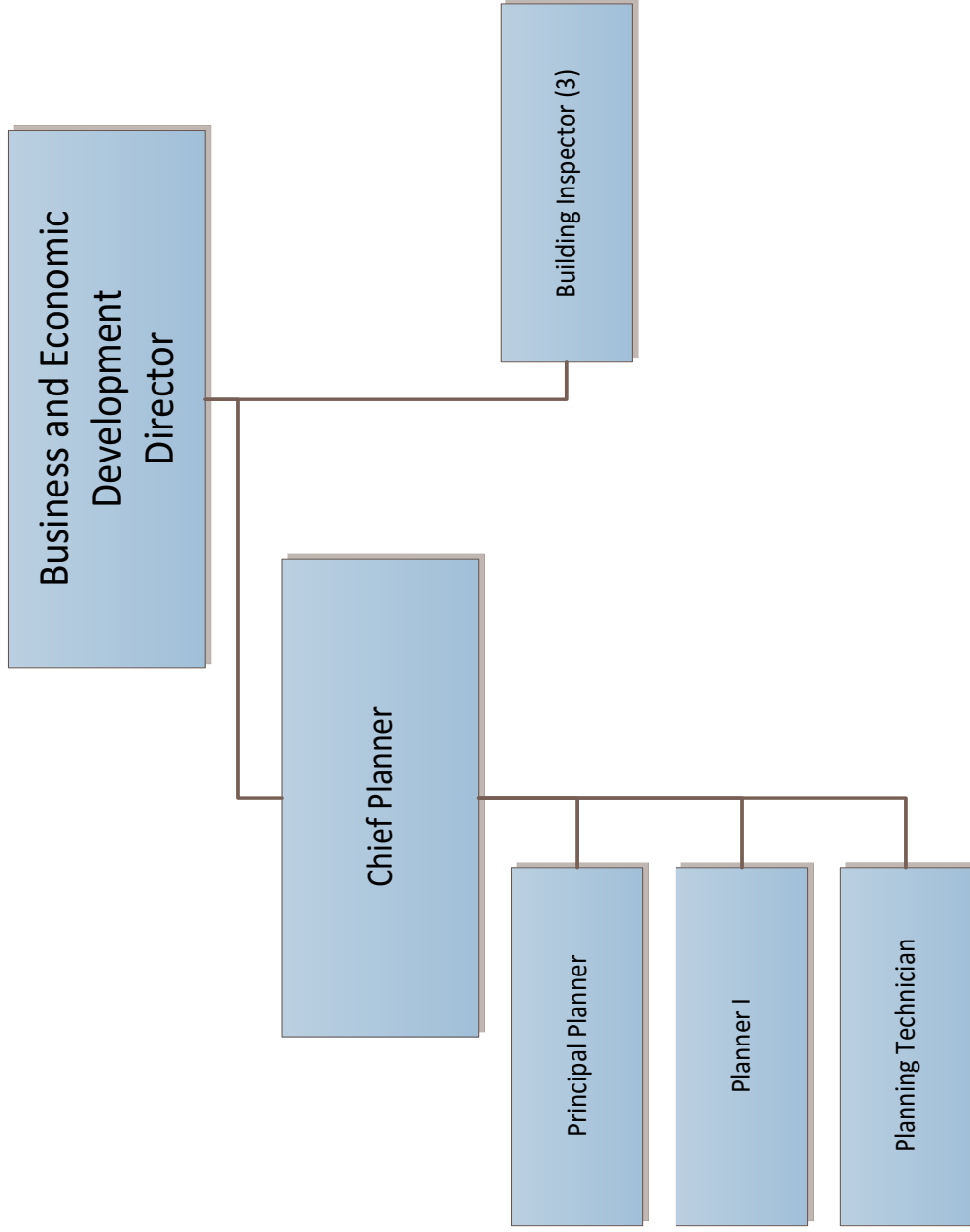
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	682,778	654,300	643,000	713,400
Contractual Services	92,589	144,400	145,900	137,800
Commodities	5,148	7,700	7,700	8,100
Capital Outlay	-	-	23,000	-
Internal Services	90,936	163,300	163,300	144,600
Total	871,451	969,700	982,900	1,003,900

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Planning	578,740	698,100	704,900	685,000
Building Administration	292,711	271,600	278,000	318,900
Total	871,451	969,700	982,900	1,003,900

2018 Department Expenditures by Program



Business and Economic Development



CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

Classification			FY 16	FY 17	FY 17	FY 18
-----			Actual	Budget	Estimate	Budget

Personal Services						
11	01	Full-Time	494,376	467,300	468,600	519,700
11	02	Overtime	1,556	-	-	-
14	01	Seasonal	3,184	6,000	6,000	6,000
21	01	Health & Dental Insurance	88,171	92,400	83,000	89,100
21	02	Life Insurance	412	400	400	500
22	01	Social Security	37,151	36,200	36,400	40,300
22	03	Unemployment Compensation	625	500	1,000	1,200
23	01	KPERS Retirement	54,984	48,500	44,700	53,200
23	05	Deferred Compensation	2,319	3,000	2,900	3,400
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Total			682,778	654,300	643,000	713,400
Contractual Services						
31	15	Outsourced Services	48,946	91,000	91,500	91,500
40	03	Telephone	1,549	2,700	2,700	3,300
43	02	R&M Equipment	635	600	600	-
43	05	R&M Vehicles	1,326	1,300	3,300	1,300
45	02	General Insurance & Claim	8,667	-	-	-
46	01	Meetings/Training/Travel	6,322	21,600	21,600	14,100
46	02	Dues/Subscriptions	3,562	5,100	4,300	5,200
47	01	Advertising/Legal Notice	446	1,500	1,400	1,800
47	02	Printing	866	2,900	2,800	2,900
47	04	Postage	2,909	5,700	5,700	5,700
47	56	Nuisance Expense-Mowing	8,023	-	-	-
47	57	Nuisance Expense-Debris Removal	838	-	-	-
49	03	Home Repair Program	8,500	12,000	12,000	12,000
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Total			92,589	144,400	145,900	137,800
Commodities						
52	02	Small tools	450	100	100	300
52	04	Vehicle Supplies	305	400	400	400
52	09	Fuel and Fluids	1,705	3,000	3,300	3,100
52	20	Operating Supplies	2,467	2,900	2,600	3,000
53	02	Clothing & Uniforms	221	1,300	1,300	1,300
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Total			5,148	7,700	7,700	8,100
Capital Outlay						
61	09	Vehicles	-	-	23,000	-
-----			-----	-----	-----	-----
Total			-	-	23,000	-
Internal Services						
91		Building Services	23,979	58,900	58,900	50,700
91		IT Services	52,782	65,900	65,900	50,100
91		Risk Services	14,175	38,500	38,500	43,800
-----			-----	-----	-----	-----
Total			90,936	163,300	163,300	144,600
Total Expenditures			871,451	969,700	982,900	1,003,900
=====			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Planning 7110
Fund: General Fund 001

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget	
Personal Services						
11	01	Full-Time	349,069	355,500	360,200	360,200
11	02	Overtime	503	-	-	-
14	01	Seasonal	3,184	6,000	6,000	6,000
21	01	Health & Dental Insurance	58,703	58,300	61,700	67,400
21	02	Life Insurance	269	300	300	300
22	01	Social Security	26,123	27,600	28,100	28,100
22	03	Unemployment Compensation	440	400	800	800
23	01	KPERS Retirement	37,309	34,900	31,800	32,800
23	05	Deferred Compensation	1,215	2,400	1,800	1,800
Total		476,815	485,400	490,700	497,400	
Contractual Services						
31	15	Outsourced Services	47,671	84,000	84,500	84,500
40	03	Telephone	451	500	500	1,100
43	02	R&M Equipment	635	600	600	-
43	05	R&M Vehicle	101	-	2,000	-
45	02	General Insurance & Claim	8,667	-	-	-
46	01	Meetings/Training/Travel	3,012	15,100	15,100	9,900
46	02	Dues/Subscriptions	3,000	3,900	3,100	4,000
47	01	Advertising/Legal Notice	446	1,500	1,400	1,800
47	02	Printing	479	1,700	1,600	1,700
47	04	Postage	320	700	700	700
Total		64,782	108,000	109,500	103,700	
Commodities						
52	09	Fuel and Fluids	22	200	500	300
52	20	Operating Supplies	2,054	1,900	1,600	2,000
Total		2,076	2,100	2,100	2,300	
Internal Services						
91	01	Building Services	10,832	26,400	26,400	22,800
91	02	IT Services	21,420	49,400	49,400	31,300
91	03	Risk Services	2,815	26,800	26,800	27,500
Total		35,067	102,600	102,600	81,600	
Total Expenditures		578,740	698,100	704,900	685,000	

CITY OF GARDNER ANNUAL BUDGET



Program: Building Administration 7120

Fund: General Fund 001

<u>Classification</u>		<u>FY 16 Actual</u>	<u>FY 17 Budget</u>	<u>FY 17 Estimate</u>	<u>FY 18 Budget</u>
Personal Services					
11	01 Full-Time	145,307	111,800	108,400	159,500
11	02 Overtime	1,053	-	-	-
21	01 Health & Dental Insurance	29,468	34,100	21,300	21,700
21	02 Life Insurance	143	100	100	200
22	01 Social Security	11,028	8,600	8,300	12,200
22	03 Unemployment Compensation	185	100	200	400
23	01 KPERS Retirement	17,675	13,600	12,900	20,400
23	05 Deferred Compensation	1,104	600	1,100	1,600
Total		205,963	168,900	152,300	216,000
Contractual Services					
31	15 Outsourced Services	1,275	7,000	7,000	7,000
40	03 Telephone	1,098	2,200	2,200	2,200
43	05 R&M Vehicle	1,225	1,300	1,300	1,300
46	01 Meetings/Training/Travel	3,310	6,500	6,500	4,200
46	02 Dues/Subscriptions	562	1,200	1,200	1,200
47	02 Printing	387	1,200	1,200	1,200
47	04 Postage	2,589	5,000	5,000	5,000
47	56 Nuisance Expense-Mowing	8,023	-	-	-
47	57 Nuisance Expense-Debris Removal	838	-	-	-
49	03 Home Repair Program	8,500	12,000	12,000	12,000
Total		27,807	36,400	36,400	34,100
Commodities					
52	02 Small tools	450	100	100	300
52	04 Vehicle Supplies	305	400	400	400
52	09 Fuel and Fluids	1,683	2,800	2,800	2,800
52	20 Operating Supplies	413	1,000	1,000	1,000
53	02 Clothing & Uniforms	221	1,300	1,300	1,300
Total		3,072	5,600	5,600	5,800
Capital Outlay					
61	09 Vehicles	-	-	23,000	-
Total		-	-	23,000	-
Internal Services					
91	01 Building Services	13,147	32,500	32,500	27,900
91	02 IT Services	31,362	16,500	16,500	18,800
91	03 Risk Services	11,360	11,700	11,700	16,300
Total		55,869	60,700	60,700	63,000
Total Expenditures		292,711	271,600	278,000	318,900

FINANCE



Overview

The Finance Department includes four divisions: Administration, Fiscal Services, Municipal Court and Utility Billing. The Finance Department is responsible for financial planning, maintaining all financial records, safekeeping of funds, payroll, purchasing, grant procurement, investments, collections, reporting and budget analysis. 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
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www.gardnerkansas.gov/finance

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



FINANCE

Services

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 grant procurement, 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 reading utility meters, installing water meters, maintaining meters, 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	2016	2017	2018
Finance Administration	3.0	3.0	3.0
Fiscal Services	4.0	4.0	4.0
Utility Billing	9.0	9.0	9.0
Municipal Court	2.5	2.5	2.5
TOTAL	18.5	18.5	18.5

Goals and Objectives

- Continue to earn GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)
- Continue to pursue grant opportunities
- Prepare future debt issuance and monitor for additional refinancing opportunities
- Work with Administration to implement 2-year budget process
- Research and plan for the implementation of centralized purchasing
- Conduct an RFP process for a Financial Advisor
- Automate post-payroll processes and reporting
- Automate municipal court financial activity to General Ledger
- Continue to earn “unmodified” audit opinion for FY 2017
- Create a Community Coalition for additional grant opportunities
- Identify opportunities/uses for the Alcohol Tax Fund
- Assist the Utilities Department in researching the cost-benefit of a smart meter system for the electric and water utilities
- Assist the Utilities Department with electric and water rate studies
- Complete identification and electronic scanning of aged, open municipal court cases prior to the completion of the Justice Center in preparation for moving operations

Accomplishments

- Coordinated economic development standards information
- Completed 2017 bond sale
- Managed the online budget survey
- Implemented paperless municipal court
- Implemented IBM Business Intelligence Software
- Conducted RFP for banking services
- Prepared the 2016 Comprehensive Annual Financial Report (CAFR)
- Researched and implemented GASB 72 reporting fair market value of investments; GASB 76 reporting tax abatements; GASB 77 applying hierarchy of GAAP principles for improved reporting; and GASB 82 further refining pension liability reporting
- Earned the 2015 GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)

Accomplishments

- Assisted with cost benefits analysis and development agreement for Hampton Inn
- Developed funding option, assisted with development of election process including “tax lid” requirements, and assisted/participated with communication activities leading to voter approval of the Justice Center
- Implemented new “tax lid” requirements in budget development and certification
- Conducted RFQ process for bond counsel services
- Earned “unmodified” (highest) opinion with no deficiencies for FY 2016 audit
- Revised investment policy to expand investment opportunities and subsequently coordinated a 1-year, \$5M investment of idle funds earning additional \$43,500 in interest
- Created an integrated database in Superion core business software to administer deposits for the airport hangar waiting list
- Assisted the Utilities Department in selecting Lucidity computerized maintenance management system and integrating it with Superion core business software
- Municipal Court Hosted the 2017 Incode court software regional conference

DID YOU KNOW?

Over the last 4 years, the Finance Department refinanced City debt and saved \$2.5 million in interest cost and obtained more than \$2.2 million in grant funds.

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
4	Maintain the City's credit rating	Total net debt applicable to the limit as a percentage of debt limit	28.66%	—	—
		Outstanding G.O. Debt per Capita	1715	—	—
		Bond rating	Aa-	Aa-	Aa-
4	Provide high quality financial reporting	Consecutive GFOA CAFR Awards	12	13	14
4	Provide high quality utility billing services	Utility billing accuracy	99.86%	99.90%	99.90%

Citizen Satisfaction Survey

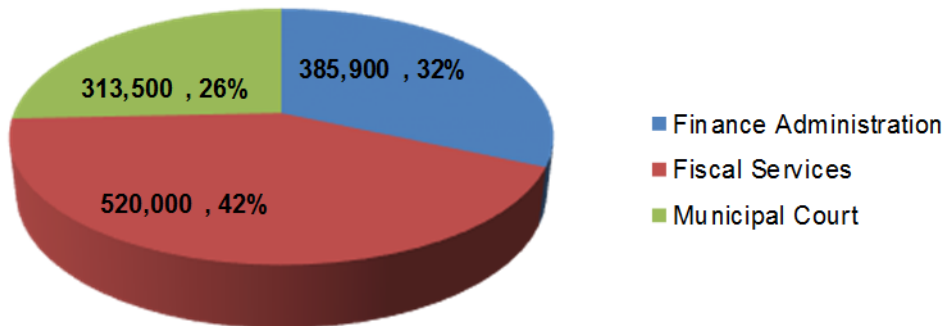
Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Provide high quality billing services	Satisfaction rating for timeliness of your utility bill	96%	96%	96%
		Satisfaction rating for how easy your utility bill is to understand	88%	90%	90%
		Satisfaction for options paying utility bill	91%	92%	92%

Department Financial Summaries

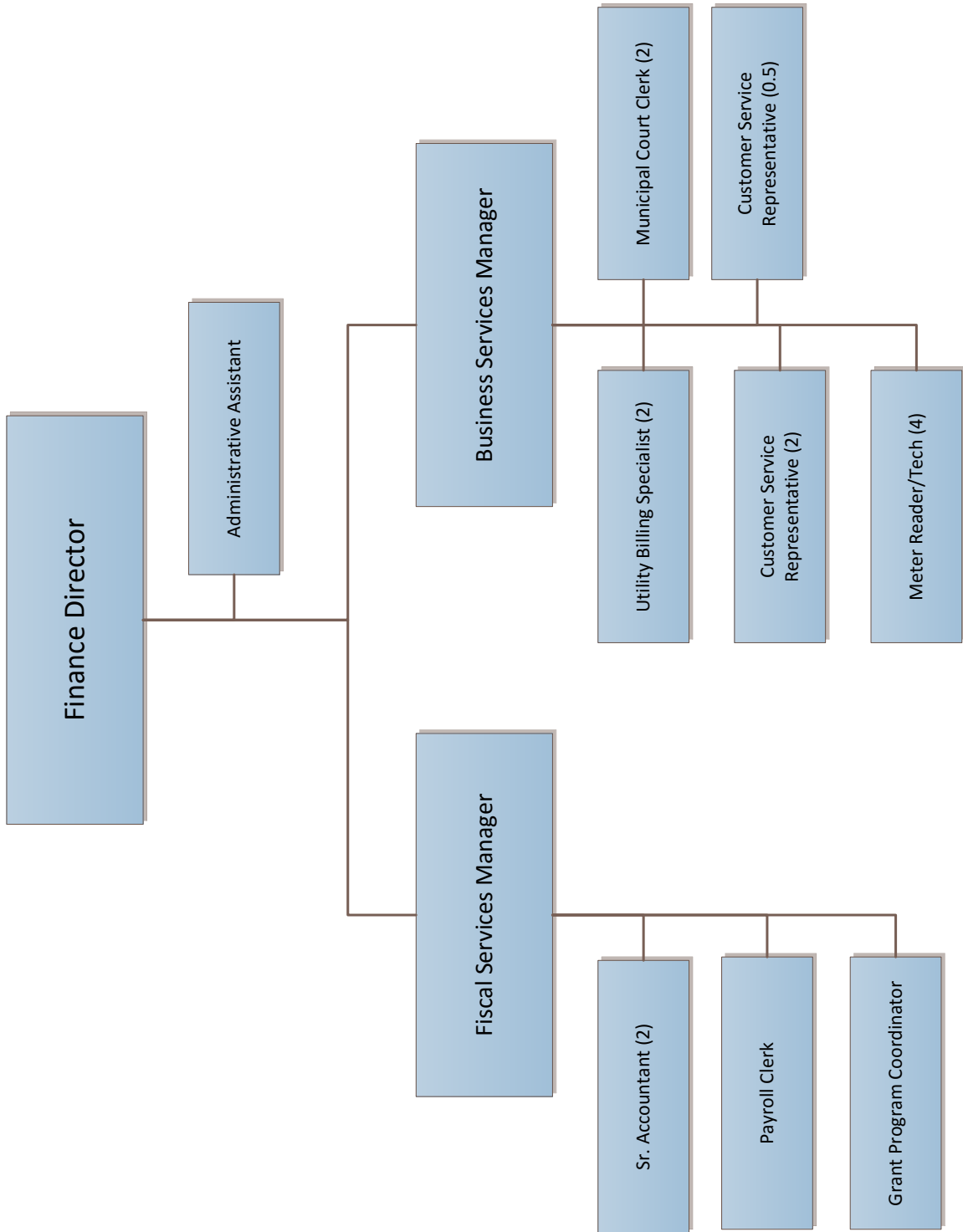
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	788,490	838,800	891,200	895,600
Contractual Services	154,442	168,000	159,500	168,800
Commodities	5,212	3,900	5,900	4,600
Capital Outlay	-	-	-	-
Internal Services	95,281	170,300	170,300	150,400
Total	1,043,425	1,181,000	1,226,900	1,219,400

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Finance Administration	349,484	385,800	380,100	385,900
Fiscal Services	446,909	481,000	533,400	520,000
Municipal Court	247,032	314,200	313,400	313,500
Total	1,043,425	1,181,000	1,226,900	1,219,400

2018 Department Expenditures by Program



Finance



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	529,671	571,200	575,100	575,100
11 02 Overtime	12,796	-	23,400	10,100
13 01 Part-Time	44,980	49,600	65,500	70,400
14 01 Seasonal	15,804	21,000	21,000	21,000
21 01 Health & Dental Insurance	84,210	90,200	98,700	106,100
21 02 Life Insurance	498	500	500	500
22 01 Social Security	45,167	50,400	52,400	51,800
22 03 Unemployment Compensation	762	900	1,600	1,600
23 01 KPERS Retirement	53,312	50,600	53,600	54,900
23 05 Deferred Compensation	3,859	4,400	4,100	4,100
99 98 Contra Expense/Reclass	(2,569)	-	(4,700)	-
Total	788,490	838,800	891,200	895,600
Contractual Services				
31 01 Audit & Financial	65,021	65,900	57,700	65,700
31 02 Legal Services	28,786	27,500	30,000	30,000
31 15 Outsourced Services	48,252	50,300	52,000	53,800
40 03 Telephone	497	600	500	500
46 01 Meetings/Training/Travel	8,123	16,300	12,100	11,600
46 02 Dues/Subscriptions	1,317	2,100	2,100	2,100
47 02 Printing	835	3,400	3,300	3,300
47 04 Postage	1,611	1,900	1,800	1,800
Total	154,442	168,000	159,500	168,800
Commodities				
52 20 Operating Supplies	5,212	3,900	5,900	4,600
Total	5,212	3,900	5,900	4,600
Internal Services				
91 01 Building Maintenance	16,454	39,900	39,900	34,500
91 02 IT Services	64,351	115,600	115,600	96,900
91 03 Risk Services	14,476	14,800	14,800	19,000
Total	95,281	170,300	170,300	150,400
Total Expenditures	1,043,425	1,181,000	1,226,900	1,219,400

CITY OF GARDNER ANNUAL BUDGET



Program: Finance Administration 1305

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
<hr/>				
Personal Services				
11 01 Full-Time	200,552	207,200	212,400	212,400
21 01 Health & Dental Insurance	13,583	16,700	14,400	14,900
21 02 Life Insurance	112	100	100	100
22 01 Social Security	15,319	15,900	16,300	16,300
22 03 Unemployment Compensation	257	300	500	500
23 01 KPERS Retirement	19,801	18,600	19,000	19,900
23 05 Deferred Compensation	2,070	2,100	2,100	2,100
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Total	251,694	260,900	264,800	266,200
Contractual Services				
31 01 Audit & Financial	65,021	65,900	57,700	65,700
31 15 Outsourced Services	14,242	25,000	25,100	25,000
40 03 Telephone	497	600	500	500
46 01 Meetings/Training/Travel	980	5,000	3,500	3,700
46 02 Dues/Subscriptions	520	600	800	800
47 02 Printing	468	600	500	500
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Total	81,728	97,700	88,100	96,200
Internal Services				
91 01 Building Maintenance	2,894	6,900	6,900	6,000
91 02 IT Services	10,755	16,500	16,500	12,500
91 03 Risk Services	2,413	3,800	3,800	5,000
<hr/>				
Total	16,062	27,200	27,200	23,500
Total Expenditures	349,484	385,800	380,100	385,900
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CITY OF GARDNER ANNUAL BUDGET



Program: Fiscal Services 1310

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
<hr/>				
Personal Services				
11 01 Full-Time	257,130	274,100	288,700	288,700
11 02 Overtime	4,749	-	15,300	6,100
14 01 Seasonal	11,211	6,000	6,000	6,000
21 01 Health & Dental Insurance	45,565	45,800	63,200	64,500
21 02 Life Insurance	260	300	300	300
22 01 Social Security	20,690	21,400	23,700	23,000
22 03 Unemployment Compensation	350	400	700	700
23 01 KPERs Retirement	25,414	24,600	27,200	27,700
23 05 Deferred Compensation	1,489	1,900	2,000	2,000
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Total	366,858	374,500	427,100	419,000
Contractual Services				
31 15 Outsourced Services	27,216	18,400	18,500	20,400
46 01 Meetings/Training/Travel	6,930	8,100	7,300	5,900
46 02 Dues/Subscriptions	415	900	700	700
47 02 Printing	-	1,000	1,000	1,000
47 04 Postage	1,030	1,000	1,000	1,000
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Total	35,591	29,400	28,500	29,000
Commodities				
52 20 Operating Supplies	2,329	1,600	2,300	2,300
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Total	2,329	1,600	2,300	2,300
Internal Services				
91 01 Building Maintenance	4,796	11,400	11,400	9,900
91 02 IT Services	30,097	57,500	57,500	51,200
91 03 Risk Services	7,238	6,600	6,600	8,600
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Total	42,131	75,500	75,500	69,700
Total Expenditures	446,909	481,000	533,400	520,000
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CITY OF GARDNER ANNUAL BUDGET



Program: Municipal Court 1330

Fund: General Fund 001

<u>Classification</u>	<u>FY 16 Actual</u>	<u>FY 17 Budget</u>	<u>FY 17 Estimate</u>	<u>FY 18 Budget</u>
Personal Services				
11 01 Full -Time	71,989	89,900	74,000	74,000
11 02 Overtime	8,047	-	8,100	4,000
13 01 Part-Time	44,980	49,600	65,500	70,400
14 01 Seasonal	4,593	15,000	15,000	15,000
21 01 Health & Dental Insurance	25,062	27,700	21,100	26,700
21 02 Life Insurance	126	100	100	100
22 01 Social Security	9,158	13,100	12,400	12,500
22 03 Unemployment Compensation	155	200	400	400
23 01 KPERS Retirement	8,097	7,400	7,400	7,300
23 05 Deferred Compensation	300	400	-	-
99 98 Contra Expense/Reclass	(2,569)	-	(4,700)	-
Total	169,938	203,400	199,300	210,400
Contractual Services				
31 02 Legal Services	28,786	27,500	30,000	30,000
31 15 Outsourced Services	6,794	6,900	8,400	8,400
46 01 Meetings/Training/Travel	213	3,200	1,300	2,000
46 02 Dues/Subscriptions	382	600	600	600
47 02 Printing	367	1,800	1,800	1,800
47 04 Postage	581	900	800	800
Total	37,123	40,900	42,900	43,600
Commodities				
52 20 Operating Supplies	2,883	2,300	3,600	2,300
Total	2,883	2,300	3,600	2,300
Internal Services				
91 01 Building Maintenance	8,764	21,600	21,600	18,600
91 02 IT Services	23,499	41,600	41,600	33,200
91 03 Risk Services	4,825	4,400	4,400	5,400
Total	37,088	67,600	67,600	57,200
Total Expenditures	247,032	314,200	313,400	313,500

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



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, 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 the recreational potential, safety and visual appeal. The division is also responsible for the maintenance and removal of all public trees. Additionally, staff assistance for special events such as Christmas in the Park, Prairie Punisher Duathlon, Boo Bash, athletic tournaments, etc. is provided.

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	2016	2017	2018
Parks & Recreation Administration	7.0	7.0	7.0
Parks Maintenance	6.0	6.0	6.0
TOTAL	13.0	13.0	13.0

PARKS AND RECREATION



Goals and Objectives

- Complete phase 2 of the Trail Rehabilitation Program
- Develop a new neighborhood park at Quail Meadows
- Construct phase 2 of the West Fork Kill Creek Trail
- Introduce a new membership system at the Gardner Aquatic Center (GAC)
- Add signature special event to the current special event line-up
- Increase out of town visitation through increase in tournaments and special events

DID YOU KNOW?

The Parks & Recreation Department launched a new BBQ Competition and craft brewery/wine special event in 2017.

Accomplishments

- Constructed 2 pedestrian bridges replacing the low water crossings on the Gardner Greenway
- Implemented phase 1 of the Trail Rehabilitation Program
- Hosted multiple baseball and softball tournaments at Celebration and Westside Parks
- Continued to enhance activities at the annual 4th of July Celebration
- Tournament revenue for 2017 surpassed 2016 total by July
- Continued partnership with Tri-County League for several youth sports programs
- Set record participation mark in youth soccer for the spring 2017 season
- Introduced the Grand Slam Craft Beer and Wine event in conjunction with the Smoke on the Trails BBQ Competition
- Swim lessons at the GAC increased 10.5% in 2017 from 2016
- GAC memberships are up 6.5% in 2017 from 2016



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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
2	Increase access and use of leisure activities	Athletic league participants	4,758	5,000	5,250
		Athletic tournaments participants	4,694	4,900	5,145
		Recreation program participants	1,492	1,566	1,644
		Special event attendance	26,221	27,532	28,900
		Gardner Aquatic Center attendance	71,627	75,208	78,950
		Developed park acres per 1000 population	9.30	9.16	9.02

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Increase satisfaction with Parks & Rec. services	Satisfaction rating for Parks & Recreation programs & facilities	96%	96%	96%

PARKS AND RECREATION

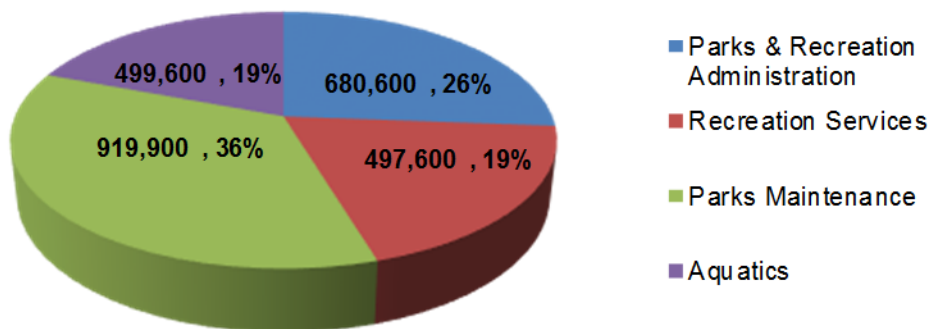


Department Financial Summaries

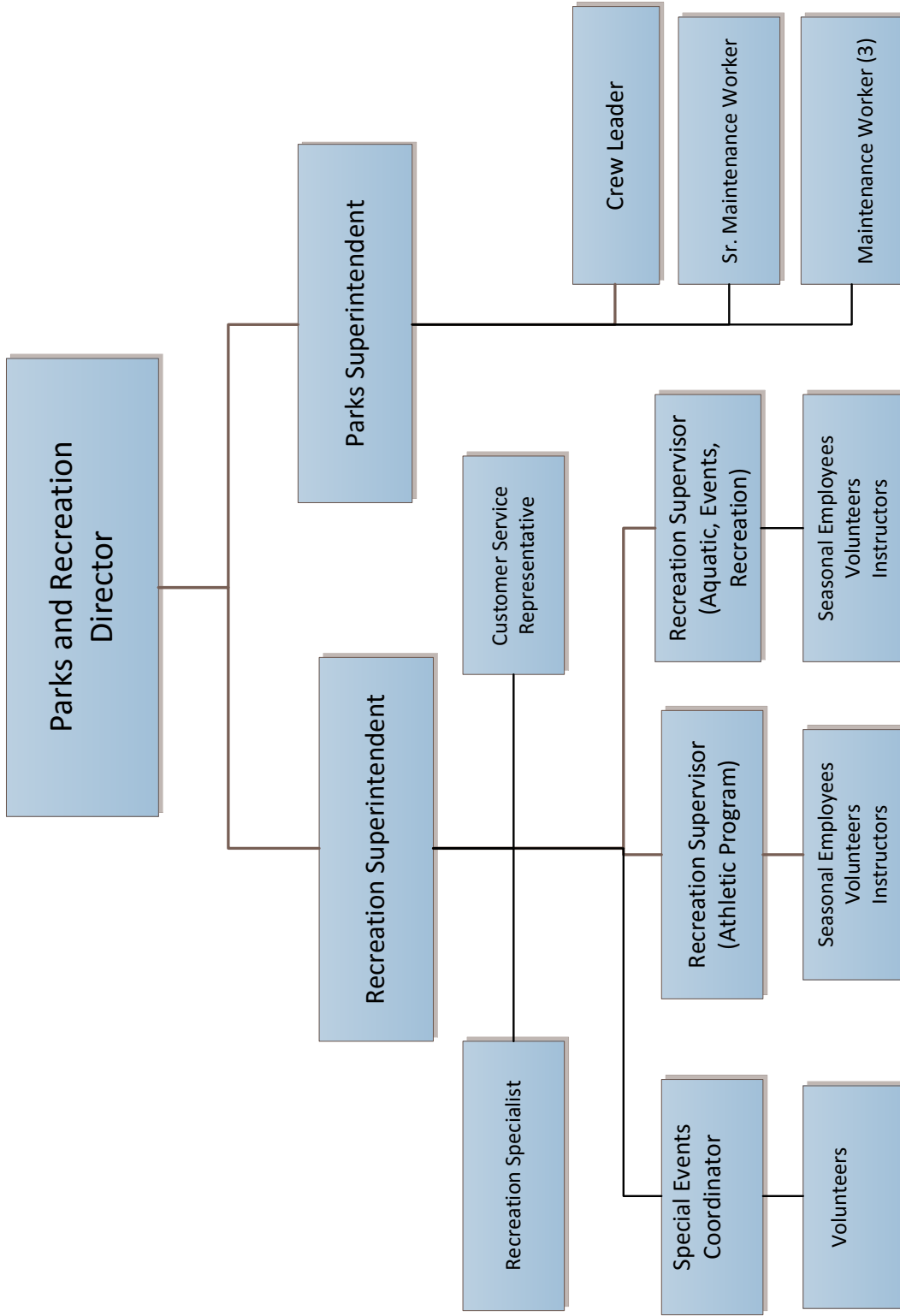
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	1,392,392	1,474,500	1,522,500	1,540,300
Contractual Services	411,968	368,200	418,000	355,700
Commodities	329,502	401,400	469,300	449,700
Capital Outlay	-	89,300	189,900	58,100
Internal Services	133,903	209,900	209,900	193,900
Total	2,267,765	2,543,300	2,809,600	2,597,700

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Parks & Recreation Administration	575,160	683,500	692,900	680,600
Recreation Services	419,120	468,400	504,600	497,600
Parks Maintenance	791,892	896,600	1,102,500	919,900
Aquatics	481,593	494,800	509,600	499,600
Total	2,267,765	2,543,300	2,809,600	2,597,700

2018 Department Expenditure by Program



Parks and Recreation



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	643,869	695,300	701,400	701,400
11 02 Overtime	31,651	31,000	41,900	41,900
14 01 Seasonal	435,772	462,700	474,300	487,000
21 01 Health & Dental Insurance	128,970	121,900	137,900	139,300
21 02 Life Insurance	702	700	700	700
22 01 Social Security	83,381	91,000	93,200	94,200
22 03 Unemployment Compensation	1,414	3,400	4,100	4,100
23 01 KPERS Retirement	64,662	65,100	67,100	69,800
23 05 Deferred Compensation	1,971	3,400	1,900	1,900
	-----	-----	-----	-----
Total	1,392,392	1,474,500	1,522,500	1,540,300
Contractual Services				
31 15 Outsourced Services	115,031	73,200	110,500	77,900
40 01 Water	20,641	19,300	19,300	19,300
40 02 Trash Services	3,501	3,400	3,400	3,400
40 03 Telephone	7,570	9,000	9,000	9,000
40 04 Natural Gas	2,204	2,700	2,700	2,700
40 05 Electricity	48,552	57,500	57,500	57,500
40 07 Wastewater	3,003	2,800	2,800	2,800
43 01 R&M Building	40,723	35,300	39,700	32,300
43 02 R&M Equipment	14,920	2,500	2,500	3,100
43 05 R&M Vehicles	4,104	600	600	600
44 02 Equip./Vehicle Rentals	11,726	13,600	13,600	14,200
45 02 General Insurance & Claim	(6,383)	-	-	
46 01 Meetings/Training/Travel	9,406	9,800	10,000	6,400
46 02 Dues/Subscriptions	2,559	2,500	2,600	2,400
47 01 Advertising/Legal Notices	3,167	3,400	3,400	2,600
47 02 Printing	1,303	700	900	700
47 04 Postage	647	1,300	1,100	1,300
47 38 Construction Debris	130	500	500	500
47 53 Athletics	110,835	115,800	123,300	104,400
47 54 Instructional Recreation	18,329	14,300	14,600	14,600
	-----	-----	-----	-----
Total	411,968	368,200	418,000	355,700

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities				
52 01 Building & Grounds	109,903	126,800	169,000	157,800
52 02 Small Tools	4,807	3,400	-	1,000
52 04 Vehicle Supplies	573	600	600	600
52 09 Fuel	12,668	15,000	15,000	15,000
52 13 Chemicals	28,503	33,300	33,300	33,300
52 15 Concession Supplies	75,492	65,200	74,900	74,900
52 20 Operating Supplies	5,008	6,700	17,400	6,700
53 02 Clothing/Uniforms	9,095	8,200	8,200	8,200
54 51 Special Events	83,453	142,200	150,900	152,200
Total	329,502	401,400	469,300	449,700
Capital Outlay				
61 03 Building/Structure Improvement	-	84,300	98,900	9,000
61 04 Equipment	-	5,000	1,700	49,100
Total	-	89,300	189,900	58,100
Internal Services				
91 01 Building Services	31,090	42,500	42,500	37,300
91 02 IT Services	45,009	95,300	95,300	87,700
91 03 Risk Services	57,804	72,100	72,100	68,900
Total	133,903	209,900	209,900	193,900
Total Expenditures	2,267,765	2,543,300	2,809,600	2,597,700

CITY OF GARDNER ANNUAL BUDGET



Program: Parks and Recreation Administration 6105

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	383,638	424,800	426,600	426,600
11 02 Overtime	1,932	2,800	2,900	2,900
21 01 Health & Dental Insurance	62,217	65,900	74,700	80,100
21 02 Life Insurance	372	400	400	400
22 01 Social Security	29,261	32,700	32,900	32,900
22 03 Unemployment Compensation	495	600	900	900
23 01 KPERs Retirement	36,460	38,900	38,500	40,300
23 05 Deferred Compensation	1,122	2,300	700	700
	-----	-----	-----	-----
Total	515,497	568,400	577,600	584,800
Contractual Services				
40 03 Telephone	2,331	2,600	2,600	2,600
46 01 Meetings/Training/Travel	2,933	3,600	3,600	2,400
46 02 Dues/Subscriptions	2,464	2,400	2,600	2,400
47 02 Printing	86	200	400	200
47 04 Postage	647	1,300	1,100	1,300
	-----	-----	-----	-----
Total	8,461	10,100	10,300	8,900
Commodities				
52 20 Operating Supplies	2,970	1,900	1,900	1,900
	-----	-----	-----	-----
Total	2,970	1,900	1,900	1,900
Internal Services				
91 01 Building Services	9,426	33,000	33,000	28,500
91 02 IT Services	26,843	57,600	57,600	43,800
91 03 Risk Services	11,963	12,500	12,500	12,700
	-----	-----	-----	-----
Total	48,232	103,100	103,100	85,000
Total Expenditures	575,160	683,500	692,900	680,600
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Recreation Services 6110

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
14 01 Seasonal	102,407	101,400	119,800	124,400
22 01 Social Security	7,814	7,800	9,200	9,500
22 03 Unemployment Compensation	133	600	700	700
23 01 KPERS Retirement	194	500	500	500
	-----	-----	-----	-----
Total	110,548	110,300	130,200	135,100
Contractual Services				
31 15 Outsourced Services	33,872	26,300	26,300	26,300
40 03 Telephone	3,322	4,200	4,200	4,200
43 01 R&M Building	1,055	1,000	1,000	1,000
44 02 Equip./Vehicle Rentals	6,660	7,200	7,200	7,200
46 02 Dues/Subscriptions	60	-	-	-
47 01 Advertising/Legal Notices	3,167	2,200	2,200	1,400
47 02 Printing	717	-	-	-
47 53 Athletics	110,835	115,800	123,300	104,400
47 54 Instructional Recreation	18,329	14,300	14,600	14,600
	-----	-----	-----	-----
Total	178,017	171,000	178,800	159,100
Commodities				
52 15 Concession Supplies	39,857	39,300	39,300	39,300
52 20 Operating Supplies	-	200	3,600	-
54 51 Special Events	75,589	132,300	141,000	142,300
	-----	-----	-----	-----
Total	115,446	171,800	183,900	181,600
Capital Outlay				
61 04 Equipment	-	3,600	-	-
	-----	-----	-----	-----
Total	-	3,600	-	-
Internal Services				
91 01 Building Services	7,607	1,700	1,700	1,700
91 02 IT Services	7,502	1,600	1,600	16,700
91 03 Risk Services	-	8,400	8,400	3,400
	-----	-----	-----	-----
Total	15,109	11,700	11,700	21,800
Total Expenditures	419,120	468,400	504,600	497,600
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Parks Maintenance 6120

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	260,231	270,500	274,800	274,800
11 02 Overtime	29,719	28,200	39,000	39,000
14 01 Seasonal	41,159	53,200	53,200	53,200
21 01 Health & Dental Insurance	66,753	56,000	63,200	59,200
21 02 Life Insurance	330	300	300	300
22 01 Social Security	23,952	26,900	28,100	28,100
22 03 Unemployment Compensation	406	500	800	800
23 01 KPERS Retirement	28,008	25,700	28,100	29,000
23 05 Deferred Compensation	849	1,100	1,200	1,200
Total	451,407	462,400	488,700	485,600
Contractual Services				
31 15 Outsourced Services	64,268	40,400	73,000	45,100
40 01 Water	5,770	5,300	5,300	5,300
40 02 Trash Services	3,501	3,400	3,400	3,400
40 03 Telephone	1,750	1,500	1,500	1,500
40 04 Natural Gas	2,204	2,700	2,700	2,700
40 05 Electricity	34,805	38,200	38,200	38,200
40 07 Wastewater	2,416	2,300	2,300	2,300
43 01 R&M Buildings	28,782	30,600	35,000	27,600
43 02 R&M Equipment	11,891	2,500	2,500	2,500
43 05 R&M Vehicles	4,104	600	600	600
44 02 Equip./Vehicle Rentals	5,066	6,400	6,400	7,000
45 02 General Insurance & Claim	(6,383)	-	-	-
46 01 Meetings/Training/Travel	2,642	2,200	2,200	1,400
46 02 Dues/Subscriptions	35	100	-	-
47 38 Construction Debris	130	500	500	500
Total	160,981	136,700	173,600	138,100

CITY OF GARDNER ANNUAL BUDGET



Program: Parks Maintenance 6120

Fund: General Fund 001

		FY 16	FY 17	FY 17	FY 18
Classification		Actual	Budget	Estimate	Budget

Commodities					
52 01	Building/Grounds	106,826	120,800	163,000	155,300
52 02	Small Tools	4,807	3,400	0	1,000
52 04	Vehicle Supplies	573	600	600	600
52 09	Fuel	12,668	15,000	15,000	15,000
52 20	Operating Supplies	411	1,400	1,400	1,400
53 02	Clothing/Uniforms	3,859	3,100	3,100	3,100
Total		129,144	144,300	183,100	176,400
Capital Outlay					
61 03	Building/Structure Improvement	-	84,300	98,900	9,000
61 04	Equipment	-	-	-	49,100
61 09	Vehicles	-	-	89,300	-
Total		-	84,300	188,200	58,100
Internal Services					
91 01	Building Services	12,155	7,500	7,500	6,800
91 02	IT Services	5,332	27,900	27,900	20,900
91 03	Risk Services	32,873	33,500	33,500	34,000
Total		50,360	68,900	68,900	61,700
Total Expenditures		791,892	896,600	1,102,500	919,900

CITY OF GARDNER ANNUAL BUDGET



Program: Aquatics 6130
Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
14 01 Seasonal	292,206	308,100	301,300	309,400
22 01 Social Security	22,354	23,600	23,000	23,700
22 03 Unemployment Compensation	380	1,700	1,700	1,700
Total	314,940	333,400	326,000	334,800
Contractual Services				
31 15 Outsourced Services	16,891	6,500	11,200	6,500
40 01 Water	14,871	14,000	14,000	14,000
40 03 Telephone	167	700	700	700
40 05 Electricity	13,747	19,300	19,300	19,300
40 07 Wastewater	587	500	500	500
43 01 R&M Buildings	10,886	3,700	3,700	3,700
43 02 R&M Equipment	3,029	-	-	600
46 01 Meetings/Training/Travel	3,831	4,000	4,200	2,600
47 01 Advertising/Legal Notice	-	1,200	1,200	1,200
47 02 Printing and Forms	500	500	500	500
Total	64,509	50,400	55,300	49,600
Commodities				
52 01 Building & Grounds	3,077	6,000	6,000	2,500
52 13 Chemicals	28,503	33,300	33,300	33,300
52 15 Concessions	35,635	25,900	35,600	35,600
52 20 Operating Supplies	1,627	3,200	10,500	3,400
53 02 Clothing/Uniforms	5,236	5,100	5,100	5,100
54 51 Special Events	7,864	9,900	9,900	9,900
Total	81,942	83,400	100,400	89,800
Capital Outlay				
61 04 Equipment	-	1,400	1,700	-
Total	-	1,400	1,700	-
Internal Services				
91 01 Bldg Services	1,902	300	300	300
91 02 IT Services	5,332	8,200	8,200	6,300
91 03 Risk Services	12,968	17,700	17,700	18,800
Total	20,202	26,200	26,200	25,400
Total Expenditures	481,593	494,800	509,600	499,600

POLICE



Overview

The Police Department includes the following divisions: Administration and Operations. The Administration Division includes Investigations, Code Enforcement, Animal Control, and the School Resource Officers. The Operations Division includes all the patrol functions of the department. 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 also provides services such as safety talks, car seat installations, fingerprinting, and hosts the Citizen Police Academy.

Contact Information



Police Department
440 E. Main St.
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 the Investigations and Animal Control Sections of the department. The Investigations Section processes crime scenes, completes follow-up investigations and crime analysis, and maintains the evidence/property room. The Animal Control Section handles all calls for service involving domestic and wild animal concerns, and completes follow-up investigations on animal bite cases. The Animal Control Section has its own budget within Police Department that is separate from the Administration Division. The Administration Division is also tasked with code enforcement, recordkeeping, fulfilling the reporting requirements of the KBI and FBI, and the contract management and customer service functions of the department.

Operations Division

The Operations Division is responsible for the daily patrol activities of the department, to include 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 responsibilities include Crime Resistant Community Policing, the School Resource Officer (SRO) program and Commercial Truck Safety Inspections.

Personnel (FTE)

Program	2016	2017	2018
Administration	6.0	7.0	7.0
Patrol Operations	23.0	24.0	24.0
Investigations	2.0	3.0	3.0
School Resource Officers	3.0	3.0	3.0
Animal Control	1.0	1.0	1.0
TOTAL	35.0	38.0	38.0

Goals and Objectives

- Reduce crime among all age groups
- Maintain a safe traffic environment
- Prevent animal-related threats to public safety and support animal welfare through improved pet license compliance, education and effective animal response operations

DID YOU KNOW?

In 2017, citizens voted to approve issuing bonds for a new justice center.

Accomplishments

- Completed the design and transition to the new Niche Report Management System (RMS)
- Utilized the full capability of the new Niche RMS system to do comprehensive crime analysis
- Utilized bike patrols to deter crime in areas not readily accessible to police vehicles
- Utilized K9 program to expand narcotics detection and enforcement activities in the field
- Proactively patrolled Gardner for stray animals and respond quickly to animal call to immediately secure the animal for evaluation, identification, and appropriate disposition
- Utilized the department's website and social media presence to educate Gardner residents on pet license requirements
- Deployed dedicated traffic officers on the day and evening shifts to increase overall traffic enforcement and the presence of the department's three certified Commercial Vehicle Safety Alliance (CVSA) inspectors
- Published "Top 3 Accident Locations" in the city on a monthly basis and monitored traffic enforcement efforts at those locations to ensure an appropriate level of enforcement activity
- Adopted and implemented the Lexipol policy and training system
- Joined the One-mind Campaign to help ensure successful interactions between officers and persons with mental illness

Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
2	Reduce crime	Violent/property crimes per 1,000 residents	27.42	27	27
2		Other crimes per 1,000 residents	38.9	38	38
2	Maintain a safe traffic environment	Traffic collisions per 1,000 residents	13.31	13	13
		Commercial vehicle safety inspections	281	300	350
2	Provide quality code enforcement	Percent of voluntary compliances	81%	83%	85%
2		Total number of code enforcement cases	592	600	600
2	Respond quickly to dangerous animal calls	Response to dangerous animal calls within 5 minutes	74%	77%	80%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Reduce crime	Satisfaction rate for quality of local police	97%	97%	97%
		Satisfaction rate for overall feeling of safety	97%	97%	97%
2	Maintain a safe traffic environment	Satisfaction rate for enforcement of traffic laws	93%	94%	94%
2	Provide quality code enforcement	Satisfaction rating for code enforcement	81%	83%	84%
2	Respond quickly to dangerous animal calls	Satisfaction rate for animal control	88%	90%	90%

POLICE

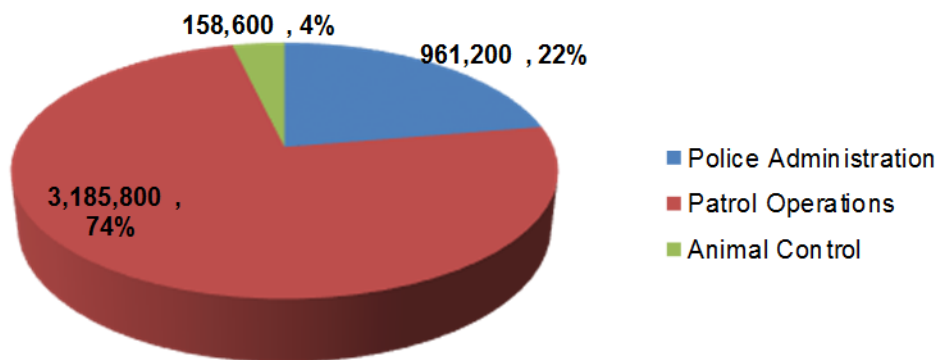


Department Financial Summaries

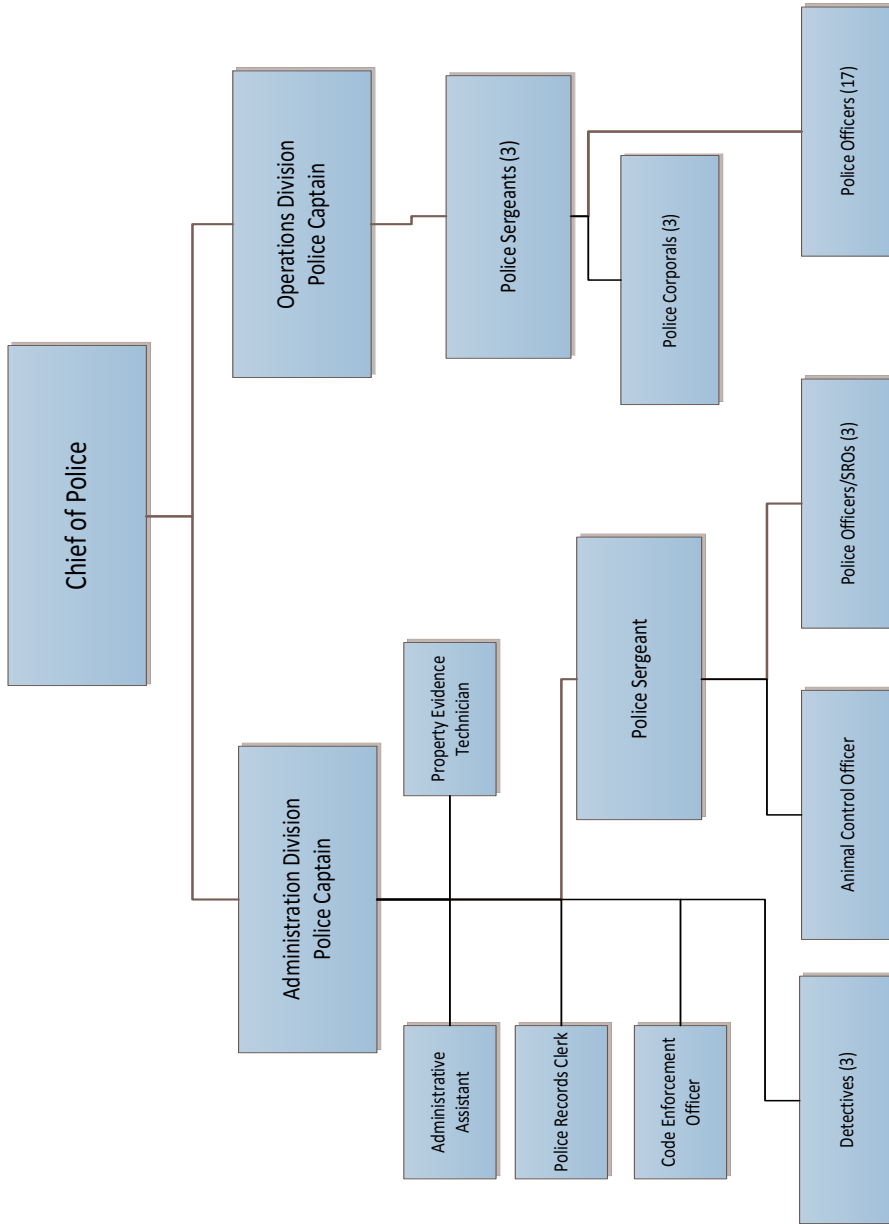
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	2,865,557	2,883,200	3,033,700	3,164,400
Contractual Services	1,699,684	342,900	379,400	381,800
Commodities	136,919	145,200	129,400	130,000
Capital Outlay	172,724	149,400	144,700	246,000
Internal Services	402,355	290,400	290,400	383,400
Total	5,277,239	3,811,100	3,977,600	4,305,600

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Police Administration	682,118	789,600	888,600	961,200
Patrol Operations	3,036,117	2,829,800	2,899,100	3,185,800
Animal Control	150,254	191,700	189,900	158,600
Fire Services Contract	1,408,750	-	-	-
Total	5,277,239	3,811,100	3,977,600	4,305,600

2018 Department Expenditures by Program



Police



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	1,732,651	1,952,400	2,041,800	2,105,200
11	02	Overtime	295,024	108,600	116,400	119,400
21	01	Health & Dental Insurance	264,047	291,600	320,000	348,100
21	02	Life Insurance	1,879	2,100	2,200	2,200
22	01	Social Security	153,085	157,800	165,200	170,300
22	03	Unemployment Compensation	2,598	2,600	4,800	4,800
23	01	KPERS Retirement	10,007	13,700	16,300	20,200
23	02	KPF Retirement	405,880	353,600	366,400	393,300
23	05	Deferred Compensation	386	800	600	900
Total			----- 2,865,557	----- 2,883,200	----- 3,033,700	----- 3,164,400
Contractual Services						
31	11	Prisoner Care	49,059	53,000	53,000	53,000
31	15	Outsourced Services	54,596	65,300	102,000	97,800
31	17	Veterinary Services	77,500	81,600	81,600	85,200
31	18	Fire Protection Services	1,408,750	-	-	-
40	01	Water	987	1,600	1,600	1,600
40	03	Telephone	12,159	15,800	15,900	15,900
40	04	Natural Gas	551	1,200	1,200	1,200
40	05	Electricity	13,749	19,000	19,000	19,000
40	7	Wastewater	1,278	1,600	1,600	1,600
42	02	Laundry & Drycleaning Service	7,186	6,900	7,300	7,300
43	01	R&M - Building	700	-	-	-
43	02	R&M- Equipment	3,858	4,600	4,600	8,300
43	05	R&M-Vehicle	31,816	31,300	28,500	28,500
46	01	Meetings/Training/Travel	30,985	41,100	42,700	41,800
46	02	Memberships/Dues	1,571	1,900	2,100	2,300
47	01	Advertising/Legal Notices	-	800	500	500
47	02	Printing	3,408	2,700	3,200	3,200
47	04	Postage	1,531	1,500	1,600	1,600
47	56	Nuisance Mowing	-	10,000	10,000	10,000
47	57	Nuisance Debris	-	3,000	3,000	3,000
Total			----- 1,699,684	----- 342,900	----- 379,400	----- 381,800

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities					
52	02 Small Tools	830	-	800	800
52	09 Fuel & Fluids	51,250	65,000	53,600	53,600
52	20 Operating Supplies	60,223	17,400	20,100	66,000
53	02 Clothing/Uniforms	24,616	62,800	54,900	9,600
Total		136,919	145,200	129,400	130,000
Capital Outlay					
61	03 Building/Structure Improvement	-	-	-	70,000
61	04 Equipment	-	4,900	5,500	-
61	09 Vehicles	172,724	144,500	139,200	176,000
Total		172,724	149,400	144,700	246,000
Internal Services					
91	01 Building Services	31,586	43,200	43,200	45,000
91	02 IT Services	241,587	147,600	147,600	167,700
91	03 Risk Services	129,182	99,600	99,600	170,700
Total		402,355	290,400	290,400	383,400
Total Expenditures		5,277,239	3,811,100	3,977,600	4,305,600

CITY OF GARDNER ANNUAL BUDGET



Program: Police Administration 2110
Fund: General Fund 001

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----		-----	-----	-----	-----
Personal Services					
11	01 Full-Time	305,216	367,900	405,800	442,900
11	02 Overtime	8,747	5,000	5,800	6,300
21	01 Health & Dental Insurance	39,671	46,000	61,300	71,000
21	02 Life Insurance	251	300	400	400
22	01 Social Security	23,365	28,600	31,500	34,400
22	03 Unemployment Compensation	396	400	900	900
23	01 KPERs Retirement	6,308	10,200	12,700	16,400
23	02 KPF Retirement	52,441	48,500	50,600	54,300
23	05 Deferred Compensation	-	400	200	500
	Total	436,395	507,300	569,200	627,100
		-----	-----	-----	-----
Contractual Services					
31	11 Prisoner Care	49,059	53,000	53,000	53,000
31	15 Outsourced Services	50,521	59,500	96,200	92,000
40	01 Water	987	1,600	1,600	1,600
40	03 Telephone	12,159	15,800	15,900	15,900
40	04 Natural Gas	551	1,200	1,200	1,200
40	05 Electricity	13,749	19,000	19,000	19,000
40	07 Wastewater	1,278	1,600	1,600	1,600
43	01 R&M Buildings	700	-	-	-
43	02 R&M Equipment	2,794	2,000	2,000	2,000
43	05 R & M Vehicles	371	1,000	1,000	1,000
46	01 Meetings/Training/Travel	4,047	7,900	8,600	8,600
46	02 Dues/Subscriptions	1,571	1,900	2,100	2,300
47	01 Advertising/Legal Notices	-	800	500	500
47	02 Printing	3,408	2,700	3,200	3,200
47	04 Postage	1,531	1,500	1,600	1,600
47	56 Nuisance Mowing	-	10,000	10,000	10,000
47	57 Nuisance Debris	-	3,000	3,000	3,000
	Total	142,726	182,500	220,500	216,500
		-----	-----	-----	-----
Commodities					
52	09 Fuel	2,884	3,500	2,500	2,500
52	20 Operating Supplies	11,427	10,800	10,800	10,800
53	02 Clothing/Uniforms	1,227	1,800	1,900	1,500
	Total	15,538	16,100	15,200	14,800
		-----	-----	-----	-----
Capital Outlay					
61	04 Equipment	-	-	-	-
61	09 Vehicles	24,241	-	-	-
	Total	24,241	-	-	-
		-----	-----	-----	-----
Internal Services					
91	01 Building Services	4,300	5,900	5,900	6,100
91	02 IT Services	40,219	64,100	64,100	78,900
91	03 Risk Services	18,699	13,700	13,700	17,800
	Total	63,218	83,700	83,700	102,800
		-----	-----	-----	-----
	Total Expenditures	682,118	789,600	888,600	961,200
		=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Police Operations 2120

Fund: General Fund 001

<u>Classification</u>		<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Budget</u>	<u>FY 17</u> <u>Estimate</u>	<u>FY 18</u> <u>Budget</u>
Personal Services					
11	01 Full-Time	1,390,072	1,545,900	1,596,300	1,622,600
11	02 Overtime	286,041	103,400	110,400	112,900
21	01 Health & Dental Insurance	210,651	231,700	244,300	262,200
21	02 Life Insurance	1,572	1,700	1,700	1,700
22	01 Social Security	127,089	126,200	130,600	132,800
22	03 Unemployment Compensation	2,158	2,100	3,800	3,800
23	02 KPFRetirement	353,439	305,100	315,800	339,000
Total		2,371,022	2,316,100	2,402,900	2,475,000
Contractual Services					
31	15 Outsourced Services	4,075	5,800	5,800	5,800
42	02 Laundry & Drycleaning	7,186	6,800	7,200	7,200
43	02 R&M-Equipment	1,064	2,600	2,600	6,300
43	05 R&M-Vehicles	31,445	28,800	26,700	26,700
46	01 Meetings/Training/Travel	26,938	32,900	33,800	32,900
Total		70,708	76,900	76,100	78,900
Commodities					
52	02 Small Tools	830	-	800	800
52	09 Fuel	47,083	60,000	50,000	50,000
52	20 Operating Supplies	48,676	6,300	9,000	54,900
53	02 Clothing/Uniforms	23,235	60,900	52,900	8,100
Total		119,824	127,200	112,700	113,800
Capital Outlay					
61	03 Building/Structure Improvement	-	-	-	70,000
61	04 Equipment	-	4,900	5,500	-
61	09 Vehicles	148,483	108,500	105,700	176,000
Total		148,483	113,400	111,200	246,000
Internal Services					
91	01 Building Services	26,294	35,900	35,900	37,400
91	02 IT Services	193,324	78,700	78,700	84,500
91	03 Risk Services	106,462	81,600	81,600	150,200
Total		326,080	196,200	196,200	272,100
Total Expenditures		3,036,117	2,829,800	2,899,100	3,185,800

CITY OF GARDNER ANNUAL BUDGET



Program: Animal Control 2130

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	37,363	38,600	39,700	39,700
11 02 Overtime	236	200	200	200
21 01 Health & Dental Insurance	13,725	13,900	14,400	14,900
21 02 Life Insurance	56	100	100	100
22 01 Social Security	2,631	3,000	3,100	3,100
22 03 Unemployment Compensation	44	100	100	100
23 01 KPERS Retirement	3,699	3,500	3,600	3,800
23 05 Deferred Compensation	386	400	400	400
Total	58,140	59,800	61,600	62,300
Contractual Services				
31 17 Veterinary Services	77,500	81,600	81,600	85,200
42 02 Laundry & Drycleaning	-	100	100	100
43 05 R&M-Vehicles	-	1,500	800	800
46 01 Meetings/Training/Travel	-	300	300	300
Total	77,500	83,500	82,800	86,400
Commodities				
52 09 Fuel	1,283	1,500	1,100	1,100
52 20 Operating Supplies	120	300	300	300
53 02 Clothing/Uniforms	154	100	100	-
Total	1,557	1,900	1,500	1,400
Capital Outlay				
61 09 Vehicles	-	36,000	33,500	-
Total	-	36,000	33,500	-
Internal Services				
91 01 Building Services	992	1,400	1,400	1,500
91 02 IT Services	8,044	4,800	4,800	4,300
91 03 Risk Services	4,021	4,300	4,300	2,700
Total	13,057	10,500	10,500	8,500
Total Expenditures	150,254	191,700	189,900	158,600

CITY OF GARDNER ANNUAL BUDGET



Program: Fire Division Operations 2140

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	-	-	-	-
11 02 Overtime	-	-	-	-
13 01 Part-Time	-	-	-	-
21 01 Health & Dental Insurance	-	-	-	-
21 02 Life Insurance	-	-	-	-
22 01 Social Security	-	-	-	-
22 03 Unemployment Compensation	-	-	-	-
23 02 KPFRetirement	-	-	-	-
	-----	-----	-----	-----
Total	-	-	-	-
Contractual Services				
31 15 Outsourced Services	-	-	-	-
31 18 Fire District Contract	1,408,750	-	-	-
40 03 Telephone	-	-	-	-
	-----	-----	-----	-----
Total	1,408,750	-	-	-
Commodities				
52 02 Small Tools	-	-	-	-
52 09 Fuel	-	-	-	-
52 20 Operating Supplies	-	-	-	-
53 02 Clothing/Uniforms	-	-	-	-
	-----	-----	-----	-----
Total	-	-	-	-
Internal Services				
91 Building Services	-	-	-	-
91 IT Services	-	-	-	-
91 Risk Services	-	-	-	-
	-----	-----	-----	-----
Total	-	-	-	-
Total Expenditures	1,408,750	-	-	-
	=====	=====	=====	=====

PUBLIC WORKS



Overview

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



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Gardner, KS 66030
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www.gardnerkansas.gov/public_works
www.facebook.com/CityofGardnerKSGovernment
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PUBLIC WORKS

Services

Administration Division

The Administration Division oversees the divisions within the Public Works Department using sound engineering principles and practices to help maintain City engineering, public rights-of-way, streets, storm water management, 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.

Building Services Division / Building Services Fund

The Building Services Division provides quality repairs and preventive maintenance for all city buildings and furnishings. The buildings consist of the following: City Hall, Police, 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 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 storm water management 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 two areas: street/stormwater maintenance and fleet maintenance.

Personnel (FTE)

Program	2016	2017	2018
Public Works Administration	2.0	2.0	2.0
Airport*	0.5	0.5	1.0
Engineering	5.0	6.0	6.0
Operations	9.0	9.0	9.0
Building Services	1.0	1.0	1.0
TOTAL	17.0	18.5	19.0

* Oversight of the Airport Division was moved to Public Works from the Airport Advisory Board in 2016.

Goals and Objectives

- Work with regional transportation partners on infrastructure planning and funding
- Evaluate ways to improve traffic flow
- Continue to provide quality snow removal services
- Provide training to staff and adhere to engineering best practices
- Assist in the implementation of the Capital Improvement Element
- Complete identified American with Disabilities Act (ADA) improvements
- Develop a multi-year parking lot improvement program
- Continue to implement National Pollutant Discharge Elimination System (NPDES) stormwater requirements

DID YOU KNOW?

In 2017, the ADA Committee prioritized future ADA projects to improve accessibility for all citizens.

Accomplishments

- Implemented Phase 2 of the Streets Improvement Program
- Reconstructed Center Street from Kane Street to Grand Street
- Reconstructed Center Street from I-35 to Grand
- Developed a multi-year sidewalk improvement program
- Developed a multi-year curb improvement program
- Started design of the Gardner Road and I-35 Interchange improvement project
- Completed the design for improvements to Sante Fe from Waverly to Poplar
- Installed traffic signal improvements at Madison and Center
- Completed the update to the Transportation Master Plan
- Developed policies for right-of-way use

Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
3	Correct deficiencies in the City's street infrastructure	Percent of roads rated as fair or better	83%	85%	85%
3	Maintain an operational fleet of vehicles	Percent of vehicles that exceed replacement criteria	32%	12%	19%
2	Effectively manage the flow of traffic	Number of traffic signal work orders completed	45	30	25
2	Provide quality stormwater drainage	Number of drainage repairs	28	35	20

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Effectively manage the flow of traffic	Satisfaction rating for the overall flow of traffic	70%	70%	75%
3	Correct deficiencies in the City's street infrastructure	Satisfaction rating for maintenance of major streets	85%	88%	90%
		Satisfaction rating for quality of street repairs	75%	80%	90%
2	Provide quality snow removal services	Satisfaction rating for snow removal on major streets	93%	94%	95%

PUBLIC WORKS

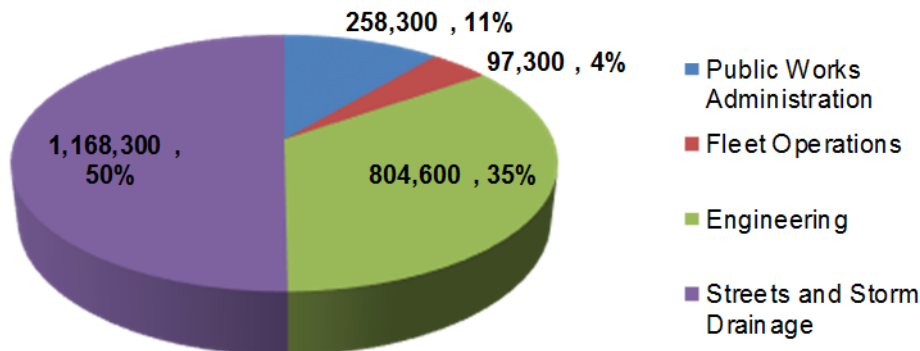


Department Financial Summaries

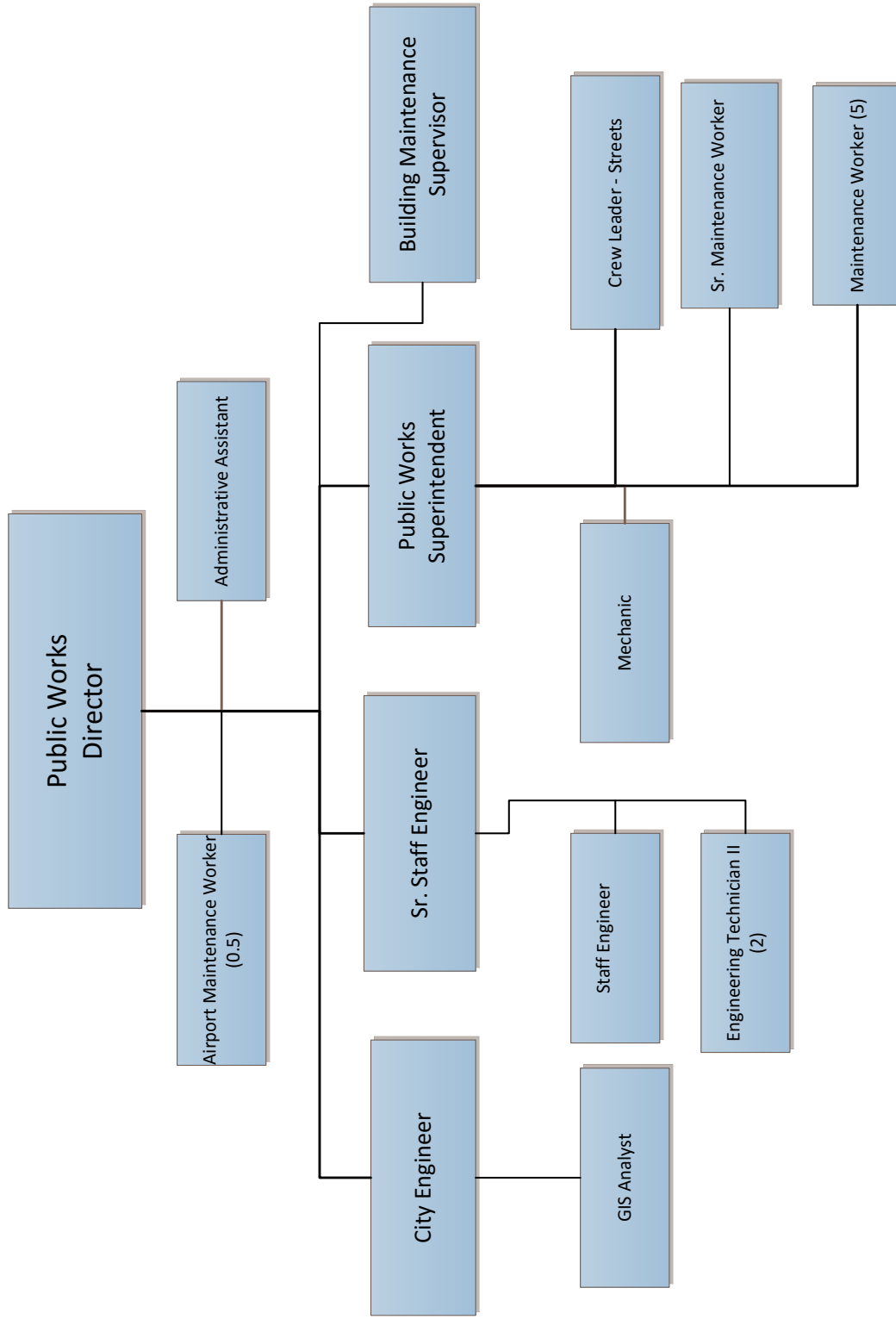
Department Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	1,151,110	1,283,600	1,303,500	1,276,600
Contractual Services	423,731	420,400	615,800	537,200
Commodities	122,204	213,200	211,100	197,800
Capital Outlay	212,906	122,200	90,000	23,000
Internal Services	196,669	320,200	320,200	293,900
Total	2,106,620	2,359,600	2,540,600	2,328,500

Department Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Public Works Administration	203,200	252,100	265,300	258,300
Fleet Operations	89,110	195,200	100,900	97,300
Engineering	567,461	744,800	898,600	804,600
Streets and Storm Drainage	1,246,849	1,167,500	1,275,800	1,168,300
Total	2,106,620	2,359,600	2,540,600	2,328,500

2018 Department Expenditures by Program



Public Works



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	843,620	930,800	953,200	927,500
11 02 Overtime	16,018	15,800	17,700	14,900
14 01 Seasonal	7,666	16,000	16,000	16,000
21 01 Health & Dental Insurance	129,384	158,100	147,200	149,700
21 02 Life Insurance	874	900	900	900
22 01 Social Security	65,867	72,800	75,500	73,300
22 03 Unemployment Compensation	1,112	1,300	2,100	2,100
23 01 KPERS Retirement	83,207	84,100	87,000	88,500
23 05 Deferred Compensation	3,362	3,800	3,900	3,700
Total	1,151,110	1,283,600	1,303,500	1,276,600
Contractual Services				
31 10 Engineering/Architectural	17,184	25,000	178,500	100,300
31 15 Outsourced Services	80,673	96,700	97,800	98,800
40 01 Water	2,310	2,100	2,400	2,400
40 02 Trash Services	18,782	14,900	36,900	36,900
40 03 Telephone	2,397	3,000	3,100	3,200
40 05 Electricity	214,573	213,300	215,300	215,400
40 07 Wastewater	648	700	700	700
43 01 R&M - Building	-	-	-	-
43 02 R&M - Equipment	18,894	8,700	8,700	8,700
43 05 R& M - Vehicles	31,200	14,000	21,000	21,000
44 01 Land & Building Rentals	-	-	-	-
45 02 General Insurance & Claim	-	-	-	-
44 02 Equip./Vehicle Rentals	7,607	8,300	8,300	8,300
46 01 Meetings/Training/Travel	10,381	20,900	22,400	17,200
46 02 Dues/Subscriptions	4,773	4,700	8,700	12,200
47 01 Advertising/Legal Notices	-	100	-	-
47 02 Printing	-	-	-	-
47 04 Postage	574	-	-	100
47 38 Construction Debris	13,735	8,000	12,000	12,000
Total	423,731	420,400	615,800	537,200

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities					
52	02 Small Tools	9,436	6,900	7,400	10,500
52	04 Vehicle Supplies	11,430	10,500	10,800	10,800
52	08 Street Maintenance Supplies	40,430	57,000	71,000	57,000
52	09 Fuel & Fluids	18,015	40,400	19,100	19,100
52	10 Traffic Control Supplies-Existing	15,507	12,000	16,500	16,500
52	11 Traffic Control Supplies-New Devlpmt	322	500	500	500
52	13 Chemicals	1,829	4,400	3,200	3,200
52	16 Snow Removal Supplies	9,759	67,000	65,500	64,500
52	20 Operating Supplies	8,866	7,900	10,500	8,300
53	02 Clothing/Uniforms	6,610	6,600	6,600	7,400
Total		122,204	213,200	211,100	197,800
Capital Outlay					
61	03 Building/Structure Improvement	74,931	-	-	23,000
61	04 Equipment	21,021	21,000	21,000	-
61	09 Vehicles	116,954	101,200	69,000	-
Total		212,906	122,200	90,000	23,000
Internal Services					
91	01 Building Services	53,332	65,100	65,100	60,000
91	02 IT Services	64,622	130,400	130,400	119,100
91	03 Risk Services	78,715	124,700	124,700	114,800
Total		196,669	320,200	320,200	293,900
Total Expenditures		2,106,620	2,359,600	2,540,600	2,328,500

CITY OF GARDNER ANNUAL BUDGET



Program: Public Works Administration 3110

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	141,740	159,500	158,300	158,300
11 02 Overtime	450	-	500	500
21 01 Health & Dental Insurance	6,192	9,500	21,100	21,700
21 02 Life Insurance	93	100	100	100
22 01 Social Security	11,185	12,200	12,100	12,100
22 03 Unemployment Compensation	189	200	300	300
23 01 KPERS Retirement	12,908	14,300	14,200	14,900
	-----	-----	-----	-----
Total	172,757	195,800	206,600	207,900
Contractual Services				
31 15 Outsourced Services	-	-	100	100
40 03 Telephone	239	500	600	600
43 02 R&M - Equipment	635	700	700	700
46 01 Meetings/Training/Travel	391	900	3,500	1,600
46 02 Dues/Subscriptions	257	200	200	300
47 02 Printing	-	-	-	-
47 04 Postage	231	-	-	100
	-----	-----	-----	-----
Total	1,753	2,300	5,100	3,400
Commodities				
52 20 Operating Supplies	334	900	500	900
	-----	-----	-----	-----
Total	334	900	500	900
Internal Services				
91 01 Building Services	16,289	21,800	21,800	18,900
91 02 IT Services	5,332	16,500	16,500	12,500
91 03 Risk Services	6,735	14,800	14,800	14,700
	-----	-----	-----	-----
Total	28,356	53,100	53,100	46,100
Total Expenditures	203,200	252,100	265,300	258,300
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Fleet Operations 3116

Fund: General Fund 001

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget	
Personal Services						
11	01	Full-Time	38,301	39,500	40,300	40,300
11	02	Overtime	345	800	1,600	1,600
21	01	Health & Dental Insurance	6,192	6,600	6,600	6,800
21	02	Life Insurance	56	100	100	100
22	01	Social Security	3,059	3,100	3,200	3,200
22	03	Unemployment Compensation	52	100	100	100
23	01	KPERS Retirement	3,779	3,600	3,800	3,900
Total		51,784	53,800	55,700	56,000	
Contractual Services						
31	15	Outsourced Services	297	600	600	600
40	01	Water	842	900	900	900
40	03	Telephone	438	400	400	400
40	05	Electricity	950	1,900	1,900	1,900
40	07	Wastewater	648	700	700	700
43	05	R&M Vehicle	7,827	8,000	10,000	10,000
44	02	Equip/vehicle Rentals	3,637	4,100	4,100	4,100
46	01	Meetings/Training/Travel	155	2,700	2,700	1,800
46	02	Dues/Subscriptions	-	-	100	100
Total		14,794	19,300	21,400	20,500	
Commodities						
52	02	Small Tools	1,942	1,500	2,000	2,000
52	04	Vehicle Supplies	293	200	300	300
52	09	Fuel	666	1,200	900	900
52	20	Operating Supplies	3,749	4,100	6,700	4,100
53	02	Clothing/Uniforms	583	500	500	500
Total		7,233	7,500	10,400	7,800	
Capital Outlay						
61	04	Equipment	-	-	-	-
61	09	Vehicles	-	101,200	-	-
Total		-	101,200	-	-	
Internal Services						
91	01	Building Services	5,623	2,300	2,300	2,700
91	02	IT Services	5,152	7,900	7,900	5,800
91	03	Risk Services	4,524	3,200	3,200	4,500
Total		15,299	13,400	13,400	13,000	
Total Expenditures		89,110	195,200	100,900	97,300	

CITY OF GARDNER ANNUAL BUDGET



Program: Streets and Storm Drainage 3120

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	320,142	330,700	342,800	342,800
11 02 Overtime	10,394	15,000	15,600	12,800
14 01 Seasonal	2,583	10,000	10,000	10,000
21 01 Health & Dental Insurance	65,385	72,700	64,400	61,400
21 02 Life Insurance	446	400	400	400
22 01 Social Security	24,937	26,400	28,200	28,000
22 03 Unemployment Compensation	421	500	800	800
23 01 KPERS Retirement	32,434	30,300	32,100	33,400
23 05 Deferred Compensation	1,992	2,000	2,100	2,100
Total	458,734	488,000	496,400	491,700
Contractual Services				
31 15 Outsourced Services	80,376	86,100	87,100	88,100
40 01 Water	2,310	2,100	2,400	2,400
40 02 Trash Services	17,940	14,000	36,000	36,000
40 03 Telephone	1,151	1,200	1,200	1,300
40 05 Electricity	213,623	211,400	213,400	213,500
43 02 R&M Equipment	18,259	8,000	8,000	8,000
43 05 R&M - Vehicle	23,373	5,000	10,000	10,000
44 01 Land and Building Rentals	-	-	-	-
44 02 Equip./Vehicle Rentals	3,970	4,200	4,200	4,200
45 02 General Insurance & Claim	-	-	-	-
46 01 Meetings/Training/Travel	4,144	5,500	6,900	4,900
46 02 Memberships/Dues	820	500	1,000	900
47 01 Advertising/Legal Notices	-	100	-	-
47 38 Construction Debris	13,735	8,000	12,000	12,000
Total	379,701	346,100	382,200	381,300

CITY OF GARDNER ANNUAL BUDGET



Program: Streets and Storm Drainage 3120

Fund: General Fund 001

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities				
52 02 Small tools	3,462	4,500	4,500	4,500
52 04 Vehicle Supplies	10,829	10,000	10,000	10,000
52 08 Street Maintenance Supplies	40,430	57,000	71,000	57,000
52 09 Fuel	15,717	38,000	17,000	17,000
52 10 Traffic Control Supplies-Existing	15,507	12,000	16,500	16,500
52 11 Traffic Control Supplies-New Devlpmt	322	500	500	500
52 13 Chemicals	1,829	4,400	3,200	3,200
52 16 Snow Removal Supplies	9,759	67,000	65,500	64,500
52 20 Operating Supplies	2,219	2,100	2,100	2,100
53 02 Clothing & Uniforms	5,474	5,200	5,200	5,200
Total	105,548	200,700	195,500	180,500
Capital Outlay				
61 03 Building/Structure Improvement	74,931	-	-	23,000
61 04 Equipment	21,021	21,000	21,000	-
61 09 Vehicles	116,954	-	69,000	-
Total	212,906	21,000	90,000	23,000
Internal Services				
91 01 Building Services	18,852	8,300	8,300	10,200
91 02 IT Services	25,668	35,400	35,400	26,300
91 03 Risk Services	45,440	68,000	68,000	55,300
Total	89,960	111,700	111,700	91,800
Total Expenditures	1,246,849	1,167,500	1,275,800	1,168,300

CITY OF GARDNER ANNUAL BUDGET



Program: Engineering 3130

Fund: General Fund 001

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services						
11	01	Full-Time	343,437	401,100	411,800	386,100
11	02	Overtime	4,829	-	-	-
14	01	Seasonal	5,083	6,000	6,000	6,000
21	01	Health & Dental Insurance	51,615	69,300	55,100	59,800
21	02	Life Insurance	279	300	300	300
22	01	Social Security	26,686	31,100	32,000	30,000
22	03	Unemployment Compensation	450	500	900	900
23	01	KPERS Retirement	34,086	35,900	36,900	36,300
23	05	Deferred Compensation	1,370	1,800	1,800	1,600
Total			467,835	546,000	544,800	521,000
Contractual Services						
31	10	Engineering/Architectural	17,184	25,000	178,500	100,300
31	15	Outsourced Services	-	10,000	10,000	10,000
40	03	Telephone	569	900	900	900
43	05	R&M Vehicle	-	1,000	1,000	1,000
46	01	Meetings/Training/Travel	5,691	11,800	9,300	8,900
46	02	Dues/Subscriptions	3,696	4,000	7,400	10,900
47	04	Postage	343	-	-	-
Total			27,483	52,700	207,100	132,000
Commodities						
52	02	Small tools	4,032	900	900	4,000
52	04	Vehicle Supplies	308	300	500	500
52	09	Fuel	1,632	1,200	1,200	1,200
52	20	Operating Supplies	2,564	800	1,200	1,200
53	02	Clothing & Uniforms	553	900	900	1,700
Total			9,089	4,100	4,700	8,600
Capital Outlay						
61	04	Equipment	-	-	-	-
Total			-	-	-	-
Internal Services						
91	01	Building Services	12,568	32,700	32,700	28,200
91	02	IT Services	28,470	70,600	70,600	74,500
91	03	Risk Services	22,016	38,700	38,700	40,300
Total			63,054	142,000	142,000	143,000
Total Expenditures			567,461	744,800	898,600	804,600

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 ANNUAL BUDGET



Capital Improvement Reserve Fund 401

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Funds Available Jan 1	417,818	17,818	39,367	5,767
Prior Period Adjustment	(394,291)			
Revenue:				
Intergovernmental:				
Grants - CDBG	200,000	-	-	-
Johnson County	-	110,200	80,700	-
Other	-	500,000	-	599,100
Intergovernmental Total	200,000	610,200	80,700	599,100
Use of Money:				
Interest on Investments	55	-	100	-
Use of Money Total	55	-	100	-
Transfers In:				
General Fund	171,600	89,800	80,800	-
Park Improvement Reserve	-	-	20,000	62,300
Transfers In Total	171,600	89,800	100,800	62,300
Gen Obligation Bond Proceeds	678,000	-	-	-
Revenue Total	1,049,655	700,000	181,600	661,400
Expenditures Total	1,033,815	700,000	215,200	661,400
Suplus/(Shortfall)	15,840	-	(33,600)	-
Funds Available Dec 31	39,367	17,818	5,767	5,767

Capital Improvement Reserve Fund Projects	2016 Actual	2017 Budget	2017 Estimate	2018 Projected
Capital Improvement:				
Property Acquisition	626,603	-	52,700	-
CIP-Entry Signs - PR1701	-	-	1,000	-
CIP-Quail Meadows Park - PR1702	-	350,000	-	350,000
CIP-West Fork KC Trail Phase I - PR1703	-	350,000	161,500	311,400
Senior Bldg Rehab	394,763	-	-	-
ADA ramps (CDBG)	(551)	-	-	-
COI and Underwriter's Discount	13,000	-	-	-
Capital Improvement Total	1,033,815	700,000	215,200	661,400

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, and distribution.

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.

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, operations and maintenance. Additionally, in 2016, this fund will budget for major improvements related to the expansion of the water system to handle new growth; expansion was previously budgeted in the Water Development Fund.

Wastewater Fund

The Wastewater Fund accounts for the operation of the Wastewater System, including Administration, Treatment, Collection and Capital Projects/Transfers. Primary funding comes from the monthly billing of customers. Additionally, in 2016, this fund will budget for major improvements related to the expansion of the wastewater system to handle new growth; expansion was previously budgeted in the Wastewater Development Fund.

AIRPORT FUND

The Airport Fund accounts for all revenues and expenses of the Airport, as directed by the City of Gardner. Revenues are derived from the rentals of hangars and building space, the sale of fuel, and the sale of crops grown on airport property. Expenses are for the construction, renovation and operation of the airport.

UTILITIES



Overview

The Utility Department was established in 2015 and includes the following divisions: Electric, Water Treatment and Distribution, Wastewater Collection and 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/electric

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



Services

Electric Substation/Transmission Operations Division

The Substation/Transmission Operations 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 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:

- 120 miles of water main lines
- over 1,075 fire hydrants
- over 2,000 water main valves

Wastewater Collection System:

- 14 miles of sanitary sewer force main
- 95 miles of sanitary sewer lines
- Assisting the wastewater plant with pump station maintenance

Water Treatment

The Water 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 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)

<i>Program</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
Utilities Administration	4.0	4.0	5.0
Electric Substation / Transmission	4.0	4.0	4.0
Electric Distribution	11.5	11.5	11.5
Line Maintenance	6.0	8.0	8.0
Water Treatment and Distribution	6.0	6.0	6.0
Wastewater Collection and Treatment	6.0	6.0	6.0
TOTAL	37.5	39.5	40.5

Goals and Objectives

- Continue to implement the Computerized Maintenance Management System
- Replace Padmount Switchgear Breaker Cabinet
- Rebuild Clearwell Transfer Pumps
- Upgrade the SCADA system
- Repair outside walls of the wells
- Install a control valve at 183rd St. water tower
- Complete loop feed from W. Madison to St. John subdivision
- Replace remaining submersible pump at Kill Creek Lift Station
- Replace HVAC system at Kill Creek Facility
- Replace 125 HP Blowers at Kill Creek Facility
- Replace overhead crane at Kill Creek Lift Station
- Replace BDP Belt Press at Kill Creek Facility
- Construct South Lift Station Storage Tank
- Replace the White Drive Gravity Main
- Upgrade WWTP Parallel Relief Lines

DID YOU KNOW?

The Capital Improvement Element contains a 10+ year schedule of upcoming capital projects.

Accomplishments

- Completed the Capital Improvement Element
- Implemented the Inflow and Infiltration Preventative Maintenance Program
- Rebuilt/replaced 3 submersible pumps at the Kill Creek Lift Station
- Replaced remaining gear boxes and end-bearings for OX rotors
- Standardized safety goals
- Implemented Computerized Maintenance Management System
- Completed root cause identification training for staff
- Conducted annual safety audits
- Purchased an interest in the Dogwood Power Plant to ensure future electric capacity for the community

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
2,3	Provide reliable electric service	Average outage time	01:07	01:00	01:00
2,3		Average reponse time	00:14	00:15	00:15
2,3		Average time to synchronize gas turbines	Unit did not run	0:10	0:10
2,3	Provide drinking water that meets or exceeds Federal and/or State standards	Number of water treatment non compliance per year	0	0	0
2,3	Provide treatment of wastewater that meets federal and/or State standards prior to release of the water into the local stream system	Number of wastewater treatment non compliance per year	0	0	0
2,3	Maintain adequacy of wastewater system	Number of sewer backups	5	6	5
2,3	Maintain the water system infrastructure	Number of line breaks per 100 linear miles of primary distribution	5	6	6

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Estimate	2020 Target
2	Provide reliable electric service	Satisfaction rating for reliability of electric service	95%	95%	95%
		Satisfaction rating for speed of electric outage repairs	95%	95%	95%
2	Maintain adequacy of wastewater system	Satisfaction rating for wastewater collection system	95%	95%	95%
2	Provide high quality water service	Satisfaction rating for clarity and taste of tap water	86%	88%	90%
2		Satisfaction rating for water pressure	87%	88%	90%

Utilities



Department Financial Summaries - Electric

Electric Utility Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	1,366,740	1,764,300	1,807,200	1,861,600
Contractual Services	9,321,013	8,315,300	8,321,500	8,419,800
Commodities	406,583	527,600	632,700	591,500
Capital Outlay	-	252,000	303,000	400,300
General Fund Allocations	420,400	398,300	398,300	432,200
Internal Services	634,867	790,500	790,500	811,500
Capital Projects, Transfers, & Debt	2,297,972	1,264,600	1,379,100	2,111,600
Total	14,447,575	13,312,600	13,632,300	14,628,500

Electric Utility Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Electric Administration	750,322	1,418,600	1,402,000	1,522,000
Substation/Transmission	9,595,259	8,734,400	8,722,400	8,901,800
Distribution	1,804,022	1,895,000	2,128,800	2,093,100
Capital Projects, Transfers, & Debt	2,297,972	1,264,600	1,379,100	2,111,600
Total	14,447,575	13,312,600	13,632,300	14,628,500

Department Financial Summaries - Water

Water Utility Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	729,927	647,100	677,100	687,700
Contractual Services	665,490	539,200	541,600	586,700
Commodities	850,758	967,700	960,300	1,003,700
Capital Outlay	122,455	47,000	267,400	166,700
General Fund Allocations	313,600	419,700	419,700	453,400
Internal Services	485,992	512,400	512,400	510,500
Capital Projects, Transfers, & Debt	1,742,389	2,169,100	2,169,100	3,095,741
Total	4,910,611	5,302,200	5,547,600	6,504,441

Water Utility Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Water Administration	719,142	866,000	866,200	932,700
Water Treatment	2,007,738	1,843,900	2,018,100	1,873,500
Water Distribution	441,342	423,200	494,200	602,500
Capital Projects, Transfers, & Debt	1,742,389	2,169,100	2,169,100	3,095,741
Total	4,910,611	5,302,200	5,547,600	6,504,441

Utilities

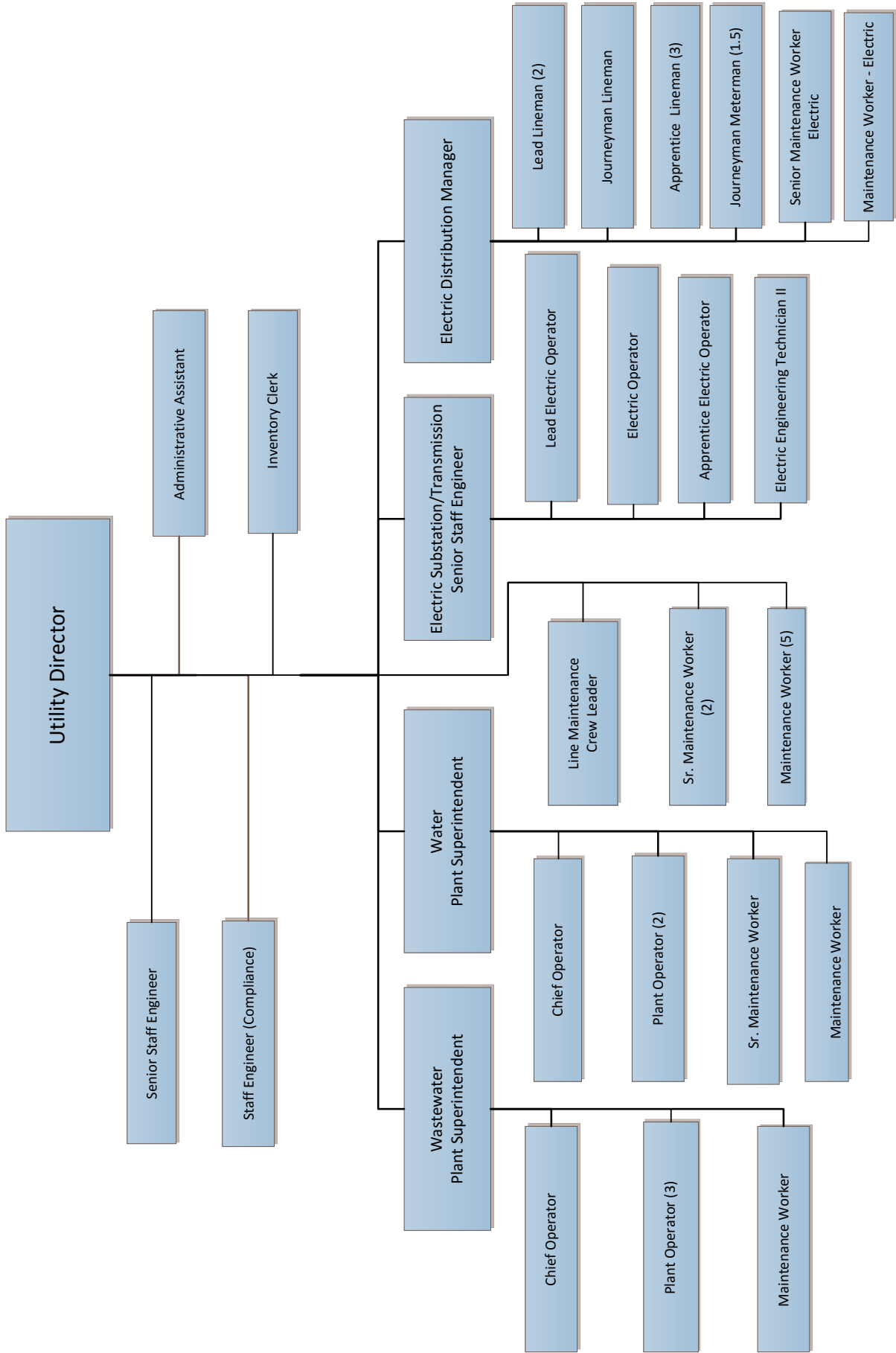


Department Financial Summaries - Wastewater

Wastewater Utility Expenditures by Type				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personal Services	667,698	622,100	628,100	643,600
Contractual Services	785,820	670,700	748,900	668,900
Commodities	155,694	136,800	164,200	183,300
Capital Outlay	281,281	14,500	103,700	112,500
General Fund Allocations	437,800	401,400	401,400	433,900
Internal Services	447,804	466,300	466,300	473,500
Capital Projects, Transfers, & Debt	3,316,207	3,549,600	3,950,200	3,694,885
Total	6,092,304	5,861,400	6,462,800	6,210,585

Wastewater Utility Expenditures by Program				
	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Wastewater Administration	700,992	737,000	746,200	802,000
Wastewater Treatment	1,695,067	1,185,900	1,301,500	1,196,900
Wastewater Collection	380,038	388,900	464,900	516,800
Capital Projects, Transfers, & Debt	3,316,207	3,549,600	3,950,200	3,694,885
Total	6,092,304	5,861,400	6,462,800	6,210,585

Utility



CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	5,112,824	5,016,724	5,937,940	7,505,940
Charges for Services				
Operations:				
Electric Retail Sales	13,456,771	14,121,000	14,121,000	14,544,600
Government Sales-Sewer Fund	188,241	219,900	219,900	226,500
Government Sales-Water Fund	20,839	31,000	31,000	31,900
Government Sales-General Fund+Bldg Maint	112,737	129,200	129,200	133,100
Bad Checks	(4,087)	(14,700)	(5,000)	(5,150)
Penalties	135,313	167,000	167,000	140,000
Reconnection Fee	22,521	20,600	20,600	23,200
Service Connection Fee	-	-	-	-
Development:				
Meter Install/Line Extension	66,733	31,900	64,000	64,000
Elec Residential Distribution System Install	120,352	100,000	168,000	224,000
Elec Non Resid Distribution System Install		30,000	30,000	30,900
Street Lights / Yard Lights	210,263	202,400	210,300	216,600
Temporary Service Fee	4,550	4,400	4,600	4,700
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Charges for Services Total	14,377,633	15,042,700	15,160,600	15,634,350
Use of Money				
Interest on Investments	3,693	3,200	4,500	3,200
	-----	-----	-----	-----
Use of Money Total	3,693	3,200	4,500	3,200
Miscellaneous				
Reimbursed Expenses		200	200	200
Miscellaneous	29,800	35,000	35,000	35,000
Interdepartmental Transfers	64	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	891,365	35,200	35,200	35,200
	-----	-----	-----	-----
Revenue Total	15,272,691	15,081,100	15,200,300	15,672,750
	=====	=====	=====	=====

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Estimate</u>	<u>2018</u> <u>Budget</u>
Expenditures:				
Operations				
Administration	750,322	1,418,600	1,402,000	1,522,000
Substation/Transmission	9,595,259	8,734,400	8,722,400	8,901,800
Distribution	1,804,022	1,895,000	2,128,800	2,093,100
	-----	-----	-----	-----
Operations Total	12,149,603	12,048,000	12,253,200	12,516,900
 Capital Improvement				
SCADA Upgrade	14,793	-	-	-
Substation 1 Improvements (T2)	180,818	-	137,000	-
Rebuild 2 torque converters (Gen 1 & 2)	12,165	-	-	-
Vibration monitor	36,522	-	-	-
Parma Overhead Upgrade Proj	88,531	-	-	-
Transformer 1 Replacement Proj	183,371	-	-	-
Fairfield - Sheen's Crossing Backfeed	-	100,000	100,000	-
Replace Padmount Switchgear Breaker Cab.	-	-	-	50,000
Install Switches (3) at Distribution Points	-	-	-	-
Project 123 Overhead Power Line (EL1803)	-	-	-	310,000
	-----	-----	-----	-----
Capital Improvement Total	516,200	100,000	237,000	360,000

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Debt Service				
Bond and Interest:				
2008-D Taxable refinance 2001A, 2004	42,160	-	-	-
Development:				
2008-B West Electric substation Lndscp	5,588	5,400	5,400	5,200
2009-A Energy Center Building New	74,210	77,300	77,300	75,200
2009A Substation 2 (Santa Fe) T-3 upgrade	176,355	176,900	176,900	176,900
2012A PBC (refi of 2002A City Hall)	23,800	25,300	25,300	26,800
2013A (refi 2006A Elec Substation)	703,102	-	-	-
2016B Taxable GO Elec transformer (\$855K)	28,865	120,000	97,500	101,500
20 MW participation Dogwood Energy Facility	-	-	-	590,500
	-----	-----	-----	-----
Debt Service Total	1,054,080	404,900	382,400	976,100
Transfers				
General Fund Franchise	727,000	759,700	759,700	775,500
Project Transfers	692	-	-	-
	-----	-----	-----	-----
Transfers Total	727,692	759,700	759,700	775,500
	-----	-----	-----	-----
Debt Service/Transfers Total	1,781,772	1,164,600	1,142,100	1,751,600
	-----	-----	-----	-----
Expenditures Total	14,447,575	13,312,600	13,632,300	14,628,500
	=====	=====	=====	=====
Surplus/(Shortfall)	825,116	1,768,500	1,568,000	1,044,250
	-----	-----	-----	-----
Funds Available Dec 31	5,937,940	6,785,224	7,505,940	8,550,190
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	1,170,748	1,291,400	1,306,000	1,335,600
11 02 Overtime	49,499	55,300	52,900	53,000
13 01 Part-Time	21,400	-	22,100	22,100
14 01 Seasonal	9,571	9,500	9,500	9,500
21 01 Health & Dental Insurance	171,811	172,300	177,500	190,800
21 02 Life Insurance	1,005	1,100	1,100	1,200
22 01 Social Security	94,535	103,800	106,300	108,600
22 03 Unemployment Compensation	1,594	1,700	3,100	3,100
23 01 KPERs Retirement	118,670	120,000	121,700	130,400
23 05 Deferred Compensation	5,316	9,200	7,000	7,300
99 98 Contra Expense/Reclass	(277,409)	-	-	-
Total	1,366,740	1,764,300	1,807,200	1,861,600
Contractual Services				
31 15 Outsourced Services	136,485	258,000	295,500	228,800
40 01 Water/Sewer	2,101	2,400	2,400	2,400
40 03 Telephone	7,586	12,800	13,800	11,500
40 04 Natural Gas	3,817	6,700	4,000	4,000
40 05 Electricity	30	-	-	-
40 06 Utility Locates	29,206	22,000	27,000	27,000
41 01 Wholesale Electric Purchases	8,820,207	7,789,000	7,777,200	8,008,300
41 50 Gas Purchases	2,103	104,000	30,000	30,000
43 01 R&M Buildings	12,279	3,000	22,500	500
43 02 R&M Equipment	27,938	39,600	49,500	17,100
43 05 R&M Vehicle	5,706	5,500	6,200	6,700
44 02 Equip./Vehicle Rentals	218,361	3,500	3,600	3,600
45 02 Gen. Insurance & Claim	(28,394)	-	-	-
46 01 Meetings/Training/Travel	27,977	19,900	22,900	23,200
46 02 Dues/Subscriptions	26,136	25,400	35,800	24,600
47 02 Printing	-	500	200	200
47 04 Postage	1,021	2,200	1,100	1,100
48 02 State Compensating Use Tax	28,454	20,800	29,800	30,800
Total	9,321,013	8,315,300	8,321,500	8,419,800

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Commodities				
52 01 Building/Grounds	9,884	6,000	6,500	3,500
52 02 Small Tools	22,772	22,100	21,000	24,000
52 03 Shop & Janitorial	122	-	-	-
52 04 Vehicle Supplies	18,405	16,100	18,400	21,100
52 05 Furniture and Equipment	4,943	500	500	500
52 06 Maint Mat/computers	148	-	-	-
52 09 Fuel and Fluids	19,898	37,500	27,500	27,600
52 12 Utility System Supplies	42,554	22,100	23,900	27,500
52 13 Chemicals	6	2,400	1,400	300
52 20 Operating Supplies	7,874	10,900	8,100	7,900
52 25 Street Lighting Supplies-Existing Syste	66,633	45,000	70,000	70,000
52 31 Meters & Supplies-New Devlpmt	203,736	342,000	438,500	393,500
53 02 Clothing & Uniforms	9,608	23,000	16,900	15,600
	-----	-----	-----	-----
Total	406,583	527,600	632,700	591,500
61 04 Equipment	-	18,400	94,400	126,500
61 09 Vehicles	-	208,600	208,600	273,800
62 01 Land & Right of Way	-	25,000	-	-
	-----	-----	-----	-----
Total	-	252,000	303,000	400,300
GF Allocations				
50 01 GF Allocations	420,400	398,300	398,300	432,200
Internal Services				
91 01 Building Services	28,526	41,600	41,600	40,600
91 02 IT Services	111,259	80,700	80,700	83,900
91 03 Risk Services	132,599	236,400	236,400	249,200
91 04 Utility Billing	362,483	431,800	431,800	437,800
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Total	634,867	790,500	790,500	811,500
Total Expenditures	12,149,603	12,048,000	12,253,200	12,516,900
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CITY OF GARDNER ANNUAL BUDGET



Program: Electric Administration 4110

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	322,178	341,400	346,800	376,400
11 02 Overtime	694	-	800	900
21 01 Health/Vision/Dental Insurance	44,521	46,300	39,100	44,000
21 02 Life Insurance	219	200	200	300
22 01 Social Security	24,113	26,100	26,600	28,900
22 03 Unemployment Compensation	407	400	800	800
23 01 KPERS Retirement	30,783	30,600	31,100	35,400
23 05 Deferred Compensation	1,205	3,400	2,300	2,600
99 98 Contra Expense/Reclass	(277,409)	-	-	-
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Total	146,711	448,400	447,700	489,300
 Contractual Services				
31 15 Outsourced Services	18,535	48,200	59,300	54,300
40 01 Water/Sewer	307	400	400	400
40 03 Telephone	5,313	8,600	5,200	5,200
43 01 R&M Buildings	12,279	-	-	-
43 05 R&M Vehicle	-	500	500	500
46 01 Meetings/Training/Travel	6,621	2,500	4,300	5,200
46 02 Dues/Subscriptions	23,710	23,000	22,400	22,600
47 02 Printing	-	500	200	200
47 04 Postage	802	800	1,000	1,000
48 02 Compensating Use Tax	2,219	4,800	4,800	4,800
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Total	69,786	89,300	98,100	94,200

CITY OF GARDNER ANNUAL BUDGET



Program: Electric Administration 4110

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Commodities				
52 04 Vehicle Supplies	10	100	100	100
52 05 Furniture & Equipment	4,529	500	500	500
52 09 Fuel and Fluids	-	300	300	400
52 20 Operating Supplies	2,205	2,400	2,700	2,500
53 02 Clothing/Uniforms	79	100	100	100
	-----	-----	-----	-----
Total	6,823	3,400	3,700	3,600
Capital Outlay				
61 01 Land/Easements	-	25,000	-	-
	-----	-----	-----	-----
Total	-	25,000	-	-
GF Allocations				
50 01 GF Allocations	100,200	398,300	398,300	432,200
Internal Services				
91 01 Building Services	3,473	5,700	5,700	4,800
91 02 IT Services	23,951	11,800	11,800	32,800
91 03 Risk Services	36,895	4,900	4,900	27,300
91 04 Utility Billing	362,483	431,800	431,800	437,800
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Total	426,802	454,200	454,200	502,700
Total Expenditures	750,322	1,418,600	1,402,000	1,522,000
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CITY OF GARDNER ANNUAL BUDGET



Program: Substation/Transmission 4120

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	324,465	334,600	344,300	344,300
11 02 Overtime	6,203	12,500	7,800	7,800
21 01 Health/Vision/Dental Insurance	35,481	35,000	49,200	50,700
21 02 Life Insurance	279	300	300	300
22 01 Social Security	25,629	26,600	26,900	26,900
22 03 Unemployment Compensation	429	500	800	800
23 01 KPERs Retirement	32,610	32,700	31,500	33,100
23 05 Deferred Compensation/ICMA	2,667	2,700	2,700	2,700
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Total	427,763	444,900	463,500	466,600
Contractual Services				
31 15 Outsourced Services	53,121	126,800	153,200	91,500
40 01 Water/Sewer	307	500	500	500
40 03 Telephone	571	1,800	3,200	3,200
40 05 Electricity	30	-	-	-
41 01 Wholesale Electric Purchases	8,820,207	7,789,000	7,777,200	8,008,300
41 50 Gas Purchases	2,103	104,000	30,000	30,000
43 01 R&M Buildings	-	500	20,000	500
43 02 R&M Equipment	29,045	36,100	44,500	12,100
43 05 R&M Vehicle	157	-	200	200
44 02 Equip./Vehicle Rentals	1,369	1,000	1,500	1,500
46 01 Meetings/Training/Travel	11,540	7,200	9,500	9,000
46 02 Dues/Subscriptions	870	900	900	900
47 04 Postage	10	400	100	100
48 02 State Compensating Use Tax	6,794	6,000	6,000	6,000
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Total	8,926,124	8,074,200	8,046,800	8,163,800

CITY OF GARDNER ANNUAL BUDGET



Program: Substation/Transmission 4120

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Commodities				
52 01 Bldg/Grounds	7,438	2,000	5,000	2,000
52 02 Small Tools	6,496	8,100	5,000	8,000
52 03 Shop & Janitorial	122	-	-	-
52 04 Vehicle Supplies	106	1,000	-	1,000
52 06 Maint Mat/Computers	148	-	-	-
52 09 Fuel and Fluids	1,985	2,200	2,200	2,200
52 12 Utility System Supplies	36,125	16,100	16,700	20,200
52 13 Chemicals	6	2,400	1,400	300
52 20 Operating Supplies	1,732	2,500	1,000	1,000
53 01 First Aid	-	-	-	-
53 02 Clothing & Uniforms	1,452	3,500	3,300	2,000
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Total	55,610	37,800	34,600	36,700
Capital Outlay				
61 03 Building Improvement	-	-	-	-
61 04 Equipment	-	15,000	15,000	66,500
61 06 Computer	-	-	-	-
61 09 Vehicle	-	-	-	-
	-----	-----	-----	-----
Total	-	15,000	15,000	66,500
GF Allocations				
50 01 GF Allocations	112,800	-	-	-
Internal Services				
91 01 Building Services	7,359	11,900	11,900	10,100
91 02 IT Services	30,820	23,600	23,600	17,500
91 03 Risk Services	34,783	127,000	127,000	140,600
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Total	72,962	162,500	162,500	168,200
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Total Expenditures	9,595,259	8,734,400	8,722,400	8,901,800
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CITY OF GARDNER ANNUAL BUDGET



Program: Distribution 4130

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	524,105	615,400	614,900	614,900
11 02 Overtime	42,602	42,800	44,300	44,300
13 01 Part-Time	21,400	-	22,100	22,100
14 01 Seasonal	9,571	9,500	9,500	9,500
21 01 Health & Dental Insurance	91,809	91,000	89,200	96,100
21 02 Life Insurance	507	600	600	600
22 01 Social Security	44,793	51,100	52,800	52,800
22 03 Unemployment Compensation	758	800	1,500	1,500
23 01 KPERs Retirement	55,277	56,700	59,100	61,900
23 05 Deferred Compensation	1,444	3,100	2,000	2,000
	-----	-----	-----	-----
Total	792,266	871,000	896,000	905,700
Contractual Services				
31 15 Outsourced Services	64,829	83,000	83,000	83,000
40 01 Water/Sewer	1,487	1,500	1,500	1,500
40 03 Telephone	1,702	2,400	5,400	3,100
40 04 Natural Gas	3,817	6,700	4,000	4,000
40 06 Utility Locates	29,206	22,000	27,000	27,000
43 01 R&M Building	-	2,500	2,500	-
43 02 R&M Equipment	(1,107)	3,500	5,000	5,000
43 05 R&M Vehicle	5,549	5,000	5,500	6,000
44 02 Equip./Vehicle Rentals	216,992	2,500	2,100	2,100
45 02 Gen. Insurance & Claim	(28,394)	-	-	-
46 01 Meetings/Training.Travel	9,816	10,200	9,100	9,000
46 02 Dues/Subscriptions	1,556	1,500	12,500	1,100
47 04 Postage	209	1,000	-	-
48 02 State Compensating Use Tax	19,441	10,000	19,000	20,000
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Total	325,103	151,800	176,600	161,800

CITY OF GARDNER ANNUAL BUDGET



Program: Distribution 4130

Fund: Electric 501

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Commodities				
52 01 Building/Grounds	2,446	4,000	1,500	1,500
52 02 Small Tools	16,276	14,000	16,000	16,000
52 04 Vehicle Supplies	18,289	15,000	18,300	20,000
52 05 Furniture and Equipment	414	-	-	-
52 09 Fuel and Fluids	17,913	35,000	25,000	25,000
52 12 Utility System Supplies	6,429	6,000	7,200	7,300
52 20 Operating Supplies	3,937	6,000	4,400	4,400
52 25 Street Light Sup/Existing System	66,633	45,000	70,000	70,000
52 31 Meters & Materials - New	203,736	342,000	438,500	393,500
53 02 Clothing & Uniforms	8,077	19,400	13,500	13,500
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Total	344,150	486,400	594,400	551,200
Capital Outlay				
61 04 Equipment	-	3,400	79,400	60,000
61 09 Vehicles	-	208,600	208,600	273,800
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Total	-	212,000	288,000	333,800
GF Allocations				
50 01 GF Allocations	207,400			
Internal Services				
91 01 Building Services	17,694	24,000	24,000	25,700
91 02 IT Services	56,488	45,300	45,300	33,600
91 03 Risk Services	60,921	104,500	104,500	81,300
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Total	135,103	173,800	173,800	140,600
Total Expenditures	1,804,022	1,895,000	2,128,800	2,093,100
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CITY OF GARDNER ANNUAL BUDGET



**City of Gardner - Electric Fund
Capital Replacement Reserve Fund**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Funds Available Jan 1	3,025,247	3,028,547	3,028,272	3,031,572
Revenue:				
Use of Money:				
Interest on Investments	3,025	3,300	3,300	3,300
	3,025	3,300	3,300	3,300
Use of Money Total	3,025	3,300	3,300	3,300
Transfers In:				
Electric Fund	-	-	-	-
Electric Fund - capacity payments	-	-	-	-
Bond Reserve	-	-	-	-
	-	-	-	-
Transfers In Total	-	-	-	-
	-	-	-	-
Revenue Total	3,025	3,300	3,300	3,300
Expenditures:				
Capital Outlay	-	-	-	-
Maintenance Materials	-	-	-	-
Employee Development	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Expenditures Total	-	-	-	-
Surplus/(Shortfall)	3,025	3,300	3,300	3,300
Funds Available Dec 31	3,028,272	3,031,847	3,031,572	3,034,872

CITY OF GARDNER ANNUAL BUDGET



Water Fund
Fund 521

	2016	2017	2017	2018
	Actual	Budget	Estimate	Budget
	-----	-----	-----	-----
Funds Available Jan 1	2,395,205	1,966,105	2,966,917	3,038,802
Revenue:				
Charges for Services				
AirCenter Water Sales	388,856	300,000	390,000	400,500
Water Sales	4,396,513	4,466,700	4,466,700	4,600,700
Bulk Water Sales	13,223	12,000	13,620	14,000
Government Sales - Sewer Fund	7,432	4,300	7,655	7,800
Government Sales - Electric Fund	2,313	1,100	2,400	2,500
Government Sales - General Fund	24,759	19,400	24,800	25,500
Government Sales - Bldg Maint Fund	804	1,900	810	850
Meter Installation Fee	33,800	22,500	36,000	48,000
Penalties	135,313	160,700	135,000	139,050
Reconnection Fee	20,286	19,900	20,300	20,500
Water Sys Development Charge	452,500	388,800	520,200	570,200
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Charges for Services Total	5,475,799	5,397,300	5,617,485	5,829,600
Use of Money				
Interest on Investments	2,576	1,600	2,000	1,900
	-----	-----	-----	-----
Use of Money Total	2,576	1,600	2,000	1,900
Transfers In				
Water Sys Development Fund	3,812	-	-	-
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Transfers In Total	3,812	-	-	-
Miscellaneous				
Miscellaneous	136	-	-	-
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Miscellaneous Total	136	-	-	-
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Revenue Total	5,482,323	5,398,900	5,619,485	5,831,500
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CITY OF GARDNER ANNUAL BUDGET



Water Fund

Fund 521

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures:				
Operations				
Administration	719,142	866,000	866,200	932,700
Treatment	2,007,738	1,843,900	2,018,100	1,873,500
Distribution	441,342	423,200	494,200	602,500
Operations Total	3,168,222	3,133,100	3,378,500	3,408,700
Capital Improvement Projects				
Water Line Replacement Program	259,364	200,000	200,000	60,000
CIP-Rebuild Transfer Pumps	-	30,000	30,000	-
CIP-Replace Plant Generator #1	-	80,000	80,000	-
CIP-SCADA System Upgrades - WA1802	-	-	-	140,000
CIP-Rebuild Clearwater Pump - WA1801	-	-	-	60,000
CIP-Repair Contact Well & Clearwell	-	-	-	250,000
CIP-Control Valve at 183r Street Tower	-	-	-	250,000
CIP- W Madision to St John loop feed	-	-	-	70,000
Capital Improvement Projects Total	259,364	310,000	310,000	830,000
Bond & Interest				
2012A PBC (refi 02A City Hall)	23,800	25,300	25,300	26,800
Kill Creek street/wtr BD (.108)	7,700	7,700	7,700	7,700
2008A NW Elevated Tank & 159th line	351,743	354,100	354,100	357,600
2009C - refund 1998A	118,335	-	-	-
2013A (refi 2002B)	306,000	-	-	-
2014 GO USD BD (5% of 50% city share)	8,300	8,200	8,200	8,200
2015A refi Hillsdale KDHE 2446	463,335	463,800	463,800	468,100
CIP - Water Interconnect (\$5.4M)	-	-	-	397,341
Bond & Interest Total	1,279,213	859,100	859,100	1,265,741
Transfers Out				
Wastewater Fund	200,000	1,000,000	1,000,000	1,000,000
Other project transfers	3,812	-	-	-
Transfers Out Total	203,812	1,000,000	1,000,000	1,000,000
Expenditures Total	4,910,611	5,302,200	5,547,600	6,504,441
Surplus/(Shortfall)	571,712	96,700	71,885	(672,941)
Funds Available Dec 31	2,966,917	2,062,805	3,038,802	2,365,861

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Water Fund 521

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	469,421	584,400	603,000	613,200
11 02 Overtime	68,369	37,700	52,200	47,900
14 01 Seasonal	9,545	10,000	10,000	10,000
21 01 Health & Dental Insurance	106,779	142,400	130,500	143,800
21 02 Life Insurance	624	700	700	700
22 01 Social Security	40,461	48,400	50,900	51,400
22 03 Unemployment Compensation	683	800	1,400	1,500
23 01 KPERS Retirement	52,348	55,700	58,700	62,100
23 05 Deferred Compensation	2,603	4,200	3,800	3,900
99 98 Contra Expense/Reclass	(20,906)	(237,200)	(234,100)	(246,800)
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Total	729,927	647,100	677,100	687,700
Contractual Services				
31 15 Outsourced Services	134,012	132,200	120,900	159,100
40 03 Telephone	7,842	9,000	7,900	7,900
40 05 Electricity	237,341	233,200	234,400	234,400
40 06 Utility locates	31,955	32,000	32,000	32,000
43 01 R&M Building	12,415	10,000	12,000	12,000
43 02 R&M Equipment	175,115	58,600	60,800	63,700
43 05 R&M Vehicle	11,425	2,300	4,300	2,800
43 08 R&M Water System	3,852	-	2,000	2,000
44 02 Equip./Vehicle Rentals	(111)	3,400	3,400	3,500
45 02 General Insurance & Claim	(2,566)	-	-	-
46 01 Meetings/Training/Travel	11,083	12,900	12,800	16,100
46 02 Dues/Subscriptions	1,332	7,500	7,200	7,300
47 01 Advertising/Legal Notices	58	100	300	300
47 04 Postage	3,460	500	3,600	3,600
47 38 Construction Debris	330	1,000	2,000	4,000
49 01 Water Protection Fee	37,947	36,500	38,000	38,000
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Total	665,490	539,200	541,600	586,700

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Water Fund 521

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----		-----	-----	-----	-----
Commodities					
52	01 Building/Grounds	3,545	3,500	3,700	3,700
52	02 Small Tools	4,174	5,200	5,200	5,700
52	04 Vehicles Supplies	4,143	4,100	4,000	4,000
52	05 Furniture & Equipment	-	-	1,200	500
52	09 Fuel and Fluids	11,276	18,800	16,400	16,400
52	12 Utility System Supplies	98,382	52,000	59,400	66,200
52	13 Chemicals	157,552	249,000	249,000	256,000
52	20 Operating Supplies	9,720	9,500	8,100	8,200
52	30 Bulk Water	509,944	578,400	550,700	560,900
52	31 Meters & Supplies-New Developmt	27,751	15,500	24,000	32,000
52	32 Meters & Supplies-Existing	19,478	25,100	33,000	42,700
53	02 Clothing & Uniform	4,793	6,600	5,600	7,400
Total		850,758	967,700	960,300	1,003,700
Capital Outlay					
61	03 Building Improvement	-	-	-	27,000
61	04 Equipment	122,455	47,000	169,600	77,200
61	09 Vehicles	-	-	97,800	62,500
Total		122,455	47,000	267,400	166,700
GF Allocations					
50	01 GF Allocations	313,600	419,700	419,700	453,400
Internal Services					
91	01 Building Services	14,800	7,400	7,400	9,000
91	02 IT Services	45,190	43,300	43,300	32,000
91	03 Risk Services	73,588	72,300	72,300	74,700
91	04 Utility Billing	352,414	389,400	389,400	394,800
Total		485,992	512,400	512,400	510,500
Total Expenditures		3,168,222	3,133,100	3,378,500	3,408,700
		=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Water Administration 4210

Fund: Water Fund 521

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	-	-	-	-
11 02 Overtime	-	-	-	-
21 01 Health & Dental Insurance	-	-	-	-
21 02 Life Insurance	-	-	-	-
22 01 Social Security	-	-	-	-
22 03 Unemployment Compensation	-	-	-	-
23 01 KPERs Retirement	-	-	-	-
99 98 Contra Expense/Reclass	138,704	-	-	-
Total	138,704	-	-	-
Contractual Services				
31 15 Outsourced Services	47,414	11,000	11,000	37,500
46 01 Meetings/Training/Travel	4,036	3,600	2,900	1,200
46 02 Dues/Subscriptions	143	1,200	800	800
47 01 Advertising/Legal Notices	-	-	200	200
47 04 Postage	104	500	100	100
49 01 Water Protection Fee	37,947	36,500	38,000	38,000
Total	89,644	52,800	53,000	77,800
Commodities				
52 20 Operating Supplies	445	500	500	500
Total	445	500	500	500
GF Allocations				
50 01 GF Allocations	120,100	419,700	419,700	453,400
Internal Services				
91 01 Building Services	248	300	300	300
91 02 IT Services	14,370	-	-	-
91 03 Risk Services	3,217	3,300	3,300	5,900
91 04 Utility Billing	352,414	389,400	389,400	394,800
Total	370,249	393,000	393,000	401,000
Total Expenditures	719,142	866,000	866,200	932,700

CITY OF GARDNER ANNUAL BUDGET



Program: Water Treatment 4220

Fund: Water Fund 521

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	268,073	282,100	296,100	296,100
11 02 Overtime	46,331	15,900	30,100	25,100
21 01 Health & Dental Insurance	54,347	59,400	59,800	62,200
21 02 Life Insurance	312	300	300	300
22 01 Social Security	23,402	22,800	25,000	24,600
22 03 Unemployment Compensation	395	400	700	700
23 01 KPERs Retirement	30,873	27,300	29,200	30,200
23 05 Deferred Compensation	1,492	1,800	1,700	1,700
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Total	425,225	410,000	442,900	440,900
Contractual Services				
31 15 Outsourced Services	82,577	109,800	98,500	108,600
40 03 Telephone	7,194	7,900	6,800	6,800
40 05 Electricity	237,341	233,200	234,400	234,400
43 01 R&M Building	12,415	10,000	12,000	12,000
43 02 R&M Equipment	174,573	57,100	59,300	62,200
43 05 R&M Vehicle	2,992	1,300	1,300	1,300
46 01 Meetings/Training/Travel	4,456	5,600	5,600	8,200
46 02 Dues/Subscriptions	870	6,200	5,900	6,000
47 01 Advertising/Legal Notices	58	100	100	100
47 04 Postage	3,356	-	3,500	3,500
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Total	525,832	431,200	427,400	443,100

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Program: Water Treatment 4220

Department: Public Works 442

Fund: Water Fund 521

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
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Commodities				
52 01 Building/Grounds	3,545	3,500	3,700	3,700
52 02 Small Tools	1,454	2,200	2,200	2,200
52 04 Vehicle Supplies	1,760	1,400	1,300	1,300
52 09 Fuel and Fluids	6,095	9,100	7,000	7,000
52 12 Utility System Supplies	64,556	24,500	29,400	35,200
52 13 Chemicals	157,552	249,000	249,000	256,000
52 20 Operating Supplies	5,207	7,500	5,000	5,100
52 30 Bulk Water	509,944	578,400	550,700	560,900
53 02 Clothing & Uniform	2,318	3,900	2,900	3,900
	-----	-----	-----	-----
Total	752,431	879,500	851,200	875,300
Capital Outlay				
61 03 Building	-	-	-	27,000
61 04 Equipment	122,455	47,000	169,600	12,200
61 09 Vehicles	-	-	50,800	-
	-----	-----	-----	-----
Total	122,455	47,000	220,400	39,200
GF Allocations				
50 01 GF Allocations	113,600	-	-	-
Internal Services				
91 01 Building Services	2,315	1,700	1,700	1,800
91 02 IT Services	25,668	27,600	27,600	20,300
91 03 Risk Services	40,212	46,900	46,900	52,900
	-----	-----	-----	-----
Total	68,195	76,200	76,200	75,000
Total Expenditures	2,007,738	1,843,900	2,018,100	1,873,500
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Water Distribution 4230

Fund: Water Fund 521

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	201,348	302,300	306,900	317,100
11 02 Overtime	22,038	21,800	22,100	22,800
14 01 Seasonal	9,545	10,000	10,000	10,000
21 01 Health & Dental Insurance	52,432	83,000	70,700	81,600
21 02 Life Insurance	312	400	400	400
22 01 Social Security	17,059	25,600	25,900	26,800
22 03 Unemployment Compensation	288	400	700	800
23 01 KPERS Retirement	21,475	28,400	29,500	31,900
23 05 Deferred Compensation	1,111	2,400	2,100	2,200
99 98 Contra Expense/Reclass	(159,610)	(237,200)	(234,100)	(246,800)
Total	165,998	237,100	234,200	246,800
Contractual Services				
31 15 Outsourced Services	4,021	11,400	11,400	13,000
40 03 Telephone	648	1,100	1,100	1,100
40 06 Utility locates	31,955	32,000	32,000	32,000
43 02 R&M Equipment	542	1,500	1,500	1,500
43 05 R&M Vehicle	8,433	1,000	3,000	1,500
43 08 R&M Water System	3,852	-	2,000	2,000
44 02 Equip./Vehicle Rentals	(111)	3,400	3,400	3,500
45 02 General Insurance & Claim	(2,566)	-	-	-
46 01 Meeting/Training/Travel	2,591	3,700	4,300	6,700
46 02 Dues/Subscriptions	319	100	500	500
47 38 Construction Debris	330	1,000	2,000	4,000
Total	50,014	55,200	61,200	65,800

CITY OF GARDNER ANNUAL BUDGET



Program: Water Distribution 4230

Fund: Water Fund 521

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----			-----	-----	-----	-----
Commodities						
52	02	Small Tools	2,720	3,000	3,000	3,500
52	04	Vehicle Supplies	2,383	2,700	2,700	2,700
52	05	Furniture & Equipment	-	-	1,200	500
52	09	Fuel and Fluids	5,181	9,700	9,400	9,400
52	12	Utility System Supplies	33,826	27,500	30,000	31,000
52	20	Operating Supplies	4,068	1,500	2,600	2,600
52	31	Meters & Materials - New	27,751	15,500	24,000	32,000
52	32	Meters & Materials -Existing	19,478	25,100	33,000	42,700
53	02	Clothing & Uniform	2,475	2,700	2,700	3,500
			-----	-----	-----	-----
Total			97,882	87,700	108,600	127,900
Capital Outlay						
61	04	Equipment	-	-	-	65,000
61	09	Vehicles	-	-	47,000	62,500
			-----	-----	-----	-----
Total			-	-	47,000	127,500
GF Allocations						
50	01	GF Allocations	79,900	-	-	-
Internal Services						
91	01	Building Services	12,237	5,400	5,400	6,900
91	02	IT Services	5,152	15,700	15,700	11,700
91	03	Risk Services	30,159	22,100	22,100	15,900
			-----	-----	-----	-----
Total			47,548	43,200	43,200	34,500
			441,342	423,200	494,200	602,500
Total Expenditures			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Wastewater Fund
Fund 531**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Funds Available Jan 1	1,475,701	752,401	702,175	753,915
Revenue:				
Charges for Services				
Wastewater-Public	4,460,547	4,621,000	4,621,000	4,713,400
Wastewater-General Fund	4,281	2,600	4,300	4,430
Wastewater - Bldg Maint	1,655	2,700	1,700	1,750
Penalties	135,313	154,800	139,140	143,560
Reconnection Fee	9,340	19,200	9,500	9,790
Sewer System Development Fee	498,700	564,800	738,400	827,700
Charges for Services Total	5,109,836	5,365,100	5,514,040	5,700,630
 Use of Money				
Interest on Investments	881	1,000	500	1,000
Use of Money Total	881	1,000	500	1,000
 Transfers In				
Water Fund	200,000	1,000,000	1,000,000	1,000,000
Other project transfers	8,011	-	-	-
Transfers In Total	208,011	1,000,000	1,000,000	1,000,000
 Miscellaneous:				
Miscellaneous	50	-	-	-
Federal Grant (CDBG 2006)	-	-	-	-
Adjustment for Audit FB	-	-	-	-
Insurance proceeds	-	-	-	-
Miscellaneous Total	50	-	-	-
Revenue Total	5,318,778	6,366,100	6,514,540	6,701,630

Continued.....

CITY OF GARDNER ANNUAL BUDGET



**Wastewater Fund
Fund 531**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures:				
Operations				
Administration	700,992	737,000	746,200	802,000
Treatment	1,695,067	1,185,900	1,301,500	1,196,900
Collection	380,038	388,900	464,900	516,800
Operations Total	2,776,097	2,311,800	2,512,600	2,515,700
Capital Improvement Projects				
Manhole Rehabs	-	100,000	100,000	-
I&I Reduction Program	-	-	-	158,000
Replacements	-	100,000	100,000	-
CIP-Remove Organics - WW1808	-	-	-	148,000
CIP-Replc OX Rotors (75K) WW1702	-	-	75,000	-
CIP-Replace 2 Submersible Pumps at KC LS	-	-	75,600	-
South Lift Station Improvements (250K)	-	-	250,000	-
Capital Improvement Projects Total	-	200,000	600,600	306,000
Bond & Interest				
Kill Creek street/wtr BD (.358)	25,800	25,800	25,800	25,700
Sewer Revolving Loan-Bull Creek	148,084	-	-	-
2012A PBC (refi 2002A City Hall)	23,800	25,300	25,300	26,800
2008B North Lift Station (6.0)	751,325	746,200	746,200	743,600
2009 Bull Creek lift (116 k)	11,310	11,000	11,000	10,700
Bull Creek lift (4.2) C20 1721-01	185,742	185,700	185,700	185,700
2012C Refunding KDHE KCWWTP	1,395,700	1,612,700	1,612,700	1,537,200
2014A GO connect to USD BD	16,600	16,500	16,500	16,400
2014A GO capacity expansion USD campus	79,344	77,700	77,700	81,100
Sewer Revolv Loan-Big Bull Crk	636,540	636,500	636,500	636,500
CIP-Water Intrusion around Kill Creek LS	-	-	-	13,800
Four Corners Improvements (1.104M)	-	-	-	99,385
Cedar Creek Phase 1 & 2 - 175th and I-35	12,439	12,200	12,200	12,000
Bond & Interest Total	3,286,684	3,349,600	3,349,600	3,388,885
Transfers Out				
Other	29,523	-	-	-
Transfers Total	29,523	-	-	-
Expenditures Total	6,092,304	5,861,400	6,462,800	6,210,585
Surplus/(Shortfall)	(773,526)	504,700	51,740	491,045
Funds Available Dec 31	702,175	1,257,101	753,915	1,244,960

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Wastewater Fund 531

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	262,294	270,500	278,900	278,900
11 02 Overtime	11,771	14,700	15,100	15,100
14 01 Seasonal	-	-	-	-
21 01 Health & Dental Insurance	45,485	49,400	48,500	50,100
21 02 Life Insurance	335	300	300	300
22 01 Social Security	20,644	21,800	22,500	22,500
22 03 Unemployment Compensation	348	400	600	600
23 01 KPERs Retirement	26,891	26,200	26,400	27,600
23 05 Deferred Compensation	1,616	1,600	1,700	1,700
99 98 Contra Expense/Reclass	298,314	237,200	234,100	246,800
Total	667,698	622,100	628,100	643,600
Contractual Services				
31 15 Outsourced Services	415,887	234,300	294,100	267,300
40 01 Water	7,432	6,000	7,500	7,500
40 03 Telephone	8,796	6,600	7,300	7,500
40 05 Electricity	195,456	220,000	210,000	210,000
40 06 Utility Locates	24,170	28,000	28,000	28,000
43 01 R&M Buildings	6,054	2,500	2,000	2,000
43 02 R&M Equipment	32,476	73,000	80,700	50,700
43 05 R&M Vehicle	2,931	6,800	22,600	3,600
44 02 Equip./Vehicle Rentals	1,879	1,500	2,500	2,000
45 02 General Insurance	1,358	-	-	-
46 01 Meetings/Training/Travel	12,750	14,900	17,700	13,800
46 02 Dues/Subscriptions	1,218	2,100	1,500	1,500
47 04 Postage	66	-	-	-
47 39 Sludge Removal	75,347	75,000	75,000	75,000
Total	785,820	670,700	748,900	668,900

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Department: Public Works 443

Fund: Wastewater Fund 531

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities					
52	01 Building & Grounds	8,373	-	-	8,400
52	02 Small Tools	5,048	8,300	8,300	9,800
52	04 Vehicle Supplies	20,091	11,600	21,600	18,500
52	05 Furniture & Equipment	14,621	-	13,200	13,200
52	09 Fuel & Fluids	17,073	25,100	20,100	20,100
52	12 Utility System Supplies	49,799	45,700	42,800	56,700
52	13 Chemicals	27,229	28,300	39,200	41,200
52	20 Operating Supplies	6,267	6,200	7,200	7,800
53	02 Clothing & Uniforms	7,193	11,600	11,800	7,600
Total		155,694	136,800	164,200	183,300
Capital Outlay					
61	04 Equipment	281,281	14,500	-	50,000
61	09 Vehicles	-	-	103,700	62,500
Total		281,281	14,500	103,700	112,500
GF Allocations					
50	01 GF Allocations	437,800	401,400	401,400	433,900
Internal Services					
91	01 Building Services	18,025	8,500	8,500	9,900
91	02 IT Services	45,190	43,300	43,300	32,000
91	03 Risk Services	92,588	91,600	91,600	108,400
91	04 Utility Billing	292,001	322,900	322,900	323,200
Total		447,804	466,300	466,300	473,500
Total Expenditures		2,776,097	2,311,800	2,512,600	2,515,700

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Administration 4310

Fund: Wastewater Fund 531

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
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Personal Services					
99	98 Contra Expense/Reclass	138,704		-	-
	Total	138,704	-	-	-
Contractual Services					
31	15 Outsourced Services	61,179	5,000	15,000	37,500
40	03 Telephone	-	100	100	100
46	01 Meetings/Training/Travel	4,036	3,900	3,100	1,600
46	02 Dues/Subscriptions	-	100	100	100
	Total	65,215	9,100	18,300	39,300
Commodities					
52	20 Operating Supplies	237	200	200	200
	Total	237	200	200	200
GF Allocations					
50	01 GF Allocations	187,000	401,400	401,400	433,900
Internal Services					
91	01 Building Services	248	300	300	300
91	02 IT Services	14,370	-	-	-
91	03 Risk Services	3,217	3,100	3,100	5,100
91	04 Utility Billing	292,001	322,900	322,900	323,200
	Total	309,836	326,300	326,300	328,600
	Total Expenditures	700,992	737,000	746,200	802,000
		=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Treatment 4320

Fund: Wastewater Fund 531

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Personal Services				
11 01 Full-Time	262,294	270,500	278,900	278,900
11 02 Overtime	11,771	14,700	15,100	15,100
21 01 Health & Dental Insurance	45,485	49,400	48,500	50,100
21 02 Life Insurance	335	300	300	300
22 01 Social Security	20,644	21,800	22,500	22,500
22 03 Unemployment Compensation	348	400	600	600
23 01 KPERs Retirement	26,891	26,200	26,400	27,600
23 05 Deferred Compensation	1,616	1,600	1,700	1,700
Total	369,384	384,900	394,000	396,800
Contractual Services				
31 15 Outsourced Services	353,362	228,700	278,500	229,100
40 01 Water	7,432	6,000	7,500	7,500
40 03 Telephone	6,315	5,800	6,500	6,600
40 05 Electricity	195,456	220,000	210,000	210,000
43 01 R&M Buildings	6,054	2,000	2,000	2,000
43 02 R&M Equipment	28,997	71,300	79,000	49,000
43 05 R&M Vehicle	1,523	800	1,600	1,600
44 02 Equip/Vehicle Rentals	1,372	-	-	-
46 01 Meetings/Training/Travel	5,793	5,700	7,700	8,200
46 02 Dues/Subscriptions	988	1,800	1,000	1,000
47 04 Postage	66	-	-	-
47 39 Sludge Removal	75,347	75,000	75,000	75,000
Total	682,705	617,100	668,800	590,000

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Treatment 4320

Fund: Wastewater Fund 531

Classification		FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
52	01 Buildings & Grounds	8,373	-	-	8,400
52	02 Small Tools	2,272	3,300	3,300	3,300
52	04 Vehicle Supplies	3,867	1,600	1,600	2,500
52	05 Furniture & Equipment	14,621	-	13,200	13,200
52	09 Fuel and Fluids	10,238	12,000	12,000	12,000
52	12 Utility System Supplies	41,883	37,200	32,800	46,700
52	13 Chemicals	15,949	16,300	20,700	20,200
52	20 Operating Supplies	3,970	5,200	5,200	5,200
53	02 Clothing & Uniforms	3,411	8,600	8,000	3,900
Total		104,584	84,200	96,800	115,400
Capital Outlay					
61	04 Equipment	281,281	14,500	-	-
61	09 Vehicles	-	-	56,700	-
Total		281,281	14,500	56,700	-
GF Allocations					
50	01 GF Allocations	178,100	-	-	-
Internal Services					
91	01 Building Services	5,292	2,600	2,600	2,600
91	02 IT Services	25,668	27,600	27,600	20,300
91	03 Risk Services	48,053	55,000	55,000	71,800
Total		79,013	85,200	85,200	94,700
Total Expenditures		1,695,067	1,185,900	1,301,500	1,196,900

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Collection 4330

Fund: Wastewater Fund 531

<u>Classification</u>		<u>FY 16</u>	<u>FY 17</u>	<u>FY 17</u>	<u>FY 18</u>
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Personal Services					
14	01 Seasonal	-	-	-	-
22	01 Social Security	-	-	-	-
22	03 Unemployment Compensation	-	-	-	-
99	98 Contra Expense/Reclass	159,610	237,200	234,100	246,800
Total		159,610	237,200	234,100	246,800
Contractual Services					
31	15 Outsourced Services	1,346	600	600	700
40	03 Telephone	2,481	700	700	800
40	06 Utility Locates	24,170	28,000	28,000	28,000
43	01 R&M Building	-	500	-	-
43	02 R&M Equipment	3,479	1,700	1,700	1,700
43	05 R&M Vehicle	1,408	6,000	21,000	2,000
44	02 Equip/vehicle rental	507	1,500	2,500	2,000
45	02 General Insurance & Claim	1,358	-	-	-
46	01 Meetings/Training/Travel	2,921	5,300	6,900	4,000
46	02 Dues/Subscriptions	230	200	400	400
Total		37,900	44,500	61,800	39,600
Commodities					
52	02 Small Tools	2,776	5,000	5,000	6,500
52	04 Vehicle Supplies	16,224	10,000	20,000	16,000
52	09 Fuel and Fluids	6,835	13,100	8,100	8,100
52	12 Utility System Supplies	7,916	8,500	10,000	10,000
52	13 Chemicals	11,280	12,000	18,500	21,000
52	20 Operating Supplies	2,060	800	1,800	2,400
53	02 Clothing & Uniforms	3,782	3,000	3,800	3,700
Total		50,873	52,400	67,200	67,700
Capital Outlay					
61	04 Equipment	-	-	-	50,000
61	09 Vehicle	-	-	47,000	62,500
Total		-	-	47,000	112,500
GF Allocations					
50	01 GF Allocations	72,700	-	-	-
Internal Services					
91	01 Building Maintenance	12,485	5,600	5,600	7,000
91	02 IT Services	5,152	15,700	15,700	11,700
91	03 Risk Services	41,318	33,500	33,500	31,500
Total		58,955	54,800	54,800	50,200
Total Expenditures		380,038	388,900	464,900	516,800

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



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(913) 856-7535

www.gardnerkansas.gov/electric

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CITY OF GARDNER ANNUAL BUDGET



Airport Fund 551

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	-	26,800	166,765	175,405
Charges for Services				
Operations:				
Hangar Rental	195,220	187,500	185,000	185,000
Fuel Sales	65,840	75,000	75,000	75,000
Penalties	347	400	400	400
Miscellaneous	4,870	4,000	4,000	4,000
	-----	-----	-----	-----
Charges for Services Total	266,277	266,900	264,400	264,400
Use of Money				
Interest on Investments	110	100	200	200
	-----	-----	-----	-----
Use of Money Total	110	100	200	200
Transfers In				
General Fund	-	133,800	108,900	146,600
General Fund Transfer Offest	-	(133,800)	(108,900)	(146,600)
	-----	-----	-----	-----
Transfers In Total	-	-	-	-
Intergovernmental				
FAA Grant	237,368	337,500	91,440	472,500
	-----	-----	-----	-----
Intergovernmental Total	237,368	337,500	91,440	472,500
Miscellaneous				
Donations	145,229	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	145,229	-	-	-
	-----	-----	-----	-----
Charges for Service Total	648,984	604,500	356,040	737,100
	=====	=====	=====	=====

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Airport Fund 551

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Expenditures				
Operations:				
Airport Operations	93,874	295,000	279,300	297,900
General Fund Allocation Charges	-	(108,900)	(108,900)	(108,700)
Operations Total	93,874	186,100	170,400	189,200
Capital Improvement				
Development:				
Property Acquisition (Paulsen)	177,540	-	-	-
Moving Expenses/Filing Fees	33,960	-	-	-
Property demolition	-	-	109,600	-
Property Acquisition (Gardner)	-	325,000	-	325,000
Property demolition	-	50,000	-	50,000
Runway approach demolition	-	-	-	150,000
Update Master Plan (Proj 1505)	7,320	-	-	-
Airport Master Plan	40,260	-	-	-
Rental Assistance/Moving (Proj 1607)	67,110	-	-	-
Capital Improvement Total	326,190	375,000	109,600	525,000
Debt Service				
2004D Airport Hangar (refi by 2013A)	39,925	46,000	46,000	40,100
2008A Airport Runway Repaving	22,230	21,400	21,400	20,700
Debt Service Total	62,155	67,400	67,400	60,800
Transfers Total	-	-	-	-
Debt Service/Transfers Total	62,155	67,400	67,400	60,800
Expenditures Total	482,219	628,500	347,400	775,000
Surplus/(Shortfall)	166,765	(24,000)	8,640	(37,900)
Funds Available Dec 31	166,765	2,800	175,405	137,505

CITY OF GARDNER ANNUAL BUDGET



Program: Airport 4520
Fund: Airport Fund 551

Classification			FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	-	13,100	-	-
13	01	Part-Time	11,587	-	14,100	27,100
22	01	Social Security	883	1,000	1,100	2,100
22	03	Unemployment Compensation	15	-	-	100
23	01	KPERS Retirement	649	-	1,200	2,300
Total			-----	-----	-----	-----
			13,134	14,100	16,400	31,600
Contractual Services						
31	15	Outsourced Services	4,583	15,100	4,100	5,100
40	01	Water	1,184	1,200	1,200	1,200
40	03	Telephone	2,337	2,500	2,500	2,500
40	04	Natural Gas	2,361	4,000	2,800	3,500
40	05	Electricity	8,704	17,500	12,500	12,500
43	01	R&M - Terminal (Buildings)	3,992	5,000	5,000	5,000
43	02	R&M - Equipment	2,606	5,000	3,500	5,000
43	03	R&M - Hangar	239	20,000	10,000	10,000
43	04	R&M - Runway	1,386	10,000	20,000	20,000
45	02	General Insurance & Claim	1,977	-	-	-
46	01	Meetings/Training/Travel	-	-	-	-
47	04	Postage	86	800	100	100
Total			-----	-----	-----	-----
			29,455	81,100	61,700	64,900
Commodities						
52	04	Vehicle Supplies	176	-	200	200
52	09	Fuel and Fluids	49,189	75,000	75,000	75,000
52	20	Operating Supplies	1,920	1,000	2,200	2,200
Total			-----	-----	-----	-----
			51,285	76,000	77,400	77,400
GF Allocations						
50	01	GF Allocations	-	108,900	108,900	108,700
Internal Services						
91	01	Building Services	-	600	600	500
91	03	Risk Services	-	9,300	9,300	10,000
91	04	Utility Billing	-	5,000	5,000	4,800
Total			-----	-----	-----	-----
			-	14,900	14,900	15,300
Total Expenditures			-----	-----	-----	-----
			93,874	295,000	279,300	297,900
			=====	=====	=====	=====

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.

Administrative Benefit Fee Fund

This fund accounted for a 5% administrative fee for the management of benefit districts and the disbursement to the General Fund that funded the work to administer the benefit districts. This fund was phased out at the end of 2016 and so it will show no activity for 2017 or 2018.

East Santa Fe TIF District Fund

This fund was used to account for the captured ad valorem tax increment and sales tax increment from properties within the Redevelopment District created by Ordinance 2110, adopted June 21, 2004. The captured increments were used to reimburse the developer for “reimbursable project costs” as defined in the 175th and Cedar Niles Redevelopment Agreement dated January 3, 2005. Because the final reimbursements related to the TIF were made in 2016, this fund was closed at the end of 2016; no further activity will occur in 2017 or beyond.

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.

Park Sales Tax Fund

In June of 2005, the citizens of Gardner approved a one-half of one percent (.5%) sales tax increase effective January 2006 and sunseting December 2015. The sales tax revenues are restricted to the payment of debt service for the Aquatic Center and Celebration Park. Final payments on the debt service will occur in 2018.

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.

CITY OF GARDNER ANNUAL BUDGET



Administrative Benefit Fee 104

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	37,562	-	-	-
Revenue:				
Use of Money:				
Interest on Investments	3	-	-	-
	-----	-----	-----	-----
Use of Money Total	3	-	-	-
Revenue Total	3	-	-	-
	=====	=====	=====	=====
Expenditures:				
Transfers:				
General Fund	37,565	-	-	-
	-----	-----	-----	-----
Transfers Total	37,565	-	-	-
Expenditures Total	37,565	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	(37,562)	-	-	-
Funds Available Dec 31	-	-	-	-
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Economic Development Reserve Fund 105

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	78,563	57,563	94,978	77,428
Revenue:				
Taxes:				
Transient Guest	74,272	67,000	74,000	74,000
	-----	-----	-----	-----
Taxes Total	74,272	67,000	74,000	74,000
Use of Money:				
Interest on Investments	70	100	100	100
	-----	-----	-----	-----
Use of Money Total	70	100	100	100
Revenue Total	74,342	67,100	74,100	74,100
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Outsourced Services	49,277	76,000	80,000	110,000
Meetings/Training/Travel	350	-	-	-
Dues and Subscriptions	800	800	650	650
Special Events	1,500	15,000	5,000	5,000
Grants & Projects	6,000	8,500	6,000	15,000
	-----	-----	-----	-----
Contractual Services Total	57,927	100,300	91,650	130,650
Expenditures Total	57,927	100,300	91,650	130,650
	=====	=====	=====	=====
Surplus/(Shortfall)	16,415	(33,200)	(17,550)	(56,550)
Funds Available Dec 31	94,978	24,363	77,428	20,878
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



East Santa Fe TIF Fund 106

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	110,911	-	-	-
Revenue:				
Sales & Property tax Increment	108,924	-	-	-
Interest on investments	50	-	-	-
	-----	-----	-----	-----
Revenue Total	108,974	-	-	-
	=====	=====	=====	=====
Expenditures:				
TIF increment payment	217,385	-	-	-
Transfer to General Fund (admin fee)	2,500	-	-	-
	-----	-----	-----	-----
Expenditures Total	219,885	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	(110,911)	-	-	-
Funds Available Dec 31	-	-	-	-
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Alcohol and Drug Fund 125

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	13,590	13,790	17,173	31,173
Revenue:				
Intergovernmental:				
Special Alcohol Tax	35,579	33,200	33,200	35,600
Intergovernmental Total	----- 35,579	----- 33,200	----- 33,200	----- 35,600
Use of Money:				
Interest on Investments	4	-		-
Use of Money Total	----- 4	----- -	----- -	----- -
Revenue Total	----- 35,583 =====	----- 33,200 =====	----- 33,200 =====	----- 35,600 =====
Expenditures:				
Contractual Services:				
Substance Abuse/Prevention	32,000	32,000	19,200	19,200
Contractual Services Total	----- 32,000	----- 32,000	----- 19,200	----- 19,200
Expenditures Total	----- 32,000 =====	----- 32,000 =====	----- 19,200 =====	----- 19,200 =====
Surplus/(Shortfall)	3,583	1,200	14,000	16,400
Funds Available Dec 31	----- 17,173 =====	----- 14,990 =====	----- 31,173 =====	----- 47,573 =====

CITY OF GARDNER ANNUAL BUDGET



Special Parks Fund 135

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	8,411	10,611	13,992	17,192
Revenue:				
Intergovernmental:				
Special Alcohol Tax	35,579	33,200	33,200	35,600
	-----	-----	-----	-----
Intergovernmental Total	35,579	33,200	33,200	35,600
Use of Money:				
Interest on Investments	2	-	-	-
	-----	-----	-----	-----
Use of Money Total	2	0	0	0
	-----	-----	-----	-----
Revenue Total	35,581	33,200	33,200	35,600
	=====	=====	=====	=====
Expenditures:				
Transfer to Park Sales Tax	30,000	30,000	30,000	40,000
	-----	-----	-----	-----
Expenditures Total	30,000	30,000	30,000	40,000
	=====	=====	=====	=====
Surplus/(Shortfall)	5,581	3,200	3,200	(4,400)
Funds Available Dec 31	13,992	13,811	17,192	12,792
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Park Sales Tax Fund 116

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	54,406	3,206	3,223	9,223
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	-	-	-	-
	-----	-----	-----	-----
Taxes Total	-	-	-	-
Use of Money:				
Interest on Investments	57	-	-	-
	-----	-----	-----	-----
Use of Money Total	57	-	-	-
Transfers In				
Park Improvement Fund	495,000	40,000	30,000	5,000
Special Parks Fund	30,000	30,000	30,000	40,000
	-----	-----	-----	-----
Transfers In Total	525,000	70,000	60,000	45,000
	-----	-----	-----	-----
Revenue Total	525,057	70,000	60,000	45,000
	=====	=====	=====	=====
Expenditures:				
Bond & Interest				
2008B - Additional Pool (435 k)	50,700	54,000	54,000	52,000
2006 D - Celebration Park (7.1)	494,000	-	-	-
Trustee fees - 2006D	1,540	-	-	-
2013A (refi 2006A Aquatics Ctr)	30,000	-	-	-
	-----	-----	-----	-----
Expenditures Total	576,240	54,000	54,000	52,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(51,183)	16,000	6,000	(7,000)
	-----	-----	-----	-----
Funds Available Dec 31	3,223	19,206	9,223	2,223
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Law Enforcement Trust Fund 110

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	16,873	2,073	7,781	7,781
Revenue:				
Use of Money:				
Interest on Investments	4	-	-	-
Drug Tax Distribution	5,730	-	5,000	-
	-----	-----	-----	-----
Use of Money Total	5,734	-	5,000	-
	-----	-----	-----	-----
Revenue Total	5,734	-	5,000	-
	=====	=====	=====	=====
Expenditures:				
Commodities				
Miscellaneous Commodities	2,326	-	5,000	5,000
	-----	-----	-----	-----
Commodities Total	2,326	-	5,000	5,000
Capital Outlay:				
Equipment	12,500	-	-	-
	-----	-----	-----	-----
Capital Outlay Total	12,500	-	-	-
	-----	-----	-----	-----
Expenditures Total	14,826	-	5,000	5,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(9,092)	-	-	(5,000)
Funds Available Dec 31	7,781	2,073	7,781	2,781
	=====	=====	=====	=====

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. Since FY 2004, revenues also included the Special county sales and use tax which is the City's share of a one-quarter of one percent (.25%) voter approved County-wide sales tax with no sunset. The special county sales and use tax revenue stream was moved to the Special Highway Fund in 2017.

Street Improvement Fund

This fund is used to account for receipt of the City's excise tax on platted land. The expenditures in this fund are specifically restricted for the purpose of improvement of existing streets and the construction of new streets necessitated by the City's new development growth.

Special Highway Fund

This fund is used to account for county/city revenue sharing of a portion of the State's motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City's boundaries. Revenues also include occasional grant funding from KDOT, CARS, SMAC and CDBG for qualifying projects. Starting in 2017, it also included revenues from the aforementioned one-quarter of one percent special county sales and use tax previously accounted for in the Park Improvement Fund.

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.

CITY OF GARDNER ANNUAL BUDGET



Park Improvement Reserve Fund 115

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	86,166	59,166	58,351	119,951
Revenue:				
Charges for Services:				
Park Impact Fees	78,986	70,000	111,600	126,700
Charges for Services Total	78,986	70,000	111,600	126,700
Use of Money:				
Interest on Investments	-	-	-	100
Use of Money Total	-	-	-	100
Special Funding:				
Special County Sales and Use Tax	388,199	-	-	-
Special Funding Total	388,199	-	-	-
Revenue Total	467,185	70,000	111,600	126,800
Expenditures:				
Transfer to Capital Improvement Reserve	-	-	20,000	62,300
Transfer to Parks Sales Tax Fund	495,000	40,000	30,000	5,000
Expenditures Total	495,000	40,000	50,000	67,300
Surplus/(Shortfall)	(27,815)	30,000	61,600	59,500
Funds Available Dec 31	58,351	89,166	119,951	179,451

CITY OF GARDNER ANNUAL BUDGET



Street Improvement Reserve Fund

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	118,487	164,087	164,115	755,415
Revenue:				
Taxes:				
Excise Tax	71,264	45,000	616,800	1,653,000
Taxes Total	----- 71,264	----- 45,000	----- 616,800	----- 1,653,000
Use of Money:				
Interest on Investments	164	200	300	200
Use of Money Total	----- 164	----- 200	----- 300	----- 200
Revenue Total	----- 71,428 =====	----- 45,200 =====	----- 617,100 =====	----- 1,653,200 =====
Expenditures:				
Debt Service Transfers:				
2006 Moonlight Design KDOT		-	-	-
Kill Creek street/wtr BD (.358)	25,800	25,800	25,800	25,700
Capital Improvement Total	----- 25,800	----- 25,800	----- 25,800	----- 25,700
Expenditures Total	----- 25,800 =====	----- 25,800 =====	----- 25,800 =====	----- 25,700 =====
Surplus/(Shortfall)	45,628	19,400	591,300	1,627,500
Funds Available Dec 31	----- 164,115 =====	----- 183,487 =====	----- 755,415 =====	----- 2,382,915 =====

CITY OF GARDNER ANNUAL BUDGET



Special Highway Fund

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Funds Available Jan 1	450,074	329,674	727,019	1,002,419
Revenue:				
Taxes:				
State Highway Aid	556,103	536,400	552,900	550,500
Taxes Total	556,103	536,400	552,900	550,500
Other:				
Interest on Investments	491	300	900	800
CARS	6,879	452,000	582,000	1,145,000
KDOT Fed Fund Exchange	-	-	703,800	-
SMAC	-	-	-	1,291,600
Special County Sales & Use Tax	-	390,700	390,700	193,000
Anticipated reimb from bond proceeds	-	-	-	1,588,400
Use of Money Total	7,370	843,000	1,677,400	4,218,800
Revenue Total	563,473	1,379,400	2,230,300	4,769,300
	=====	=====	=====	=====
Expenditures:				
Capital Improvement:				
CARS - Lincoln Lane signal	(340)	-	-	-
CARS - Santa Fe from Waverly to Poplar	-	200,000	322,000	3,703,000
I-35 (191st) and Gardner Rd realignment	-	-	107,100	533,000
CARS - Center St (Kane-Grand)	8,018	-	716,000	-
CARS - Center St (I35-Grand)	2,500	904,000	568,000	-
CARS - Moonlight and Madison Signals	-	-	-	20,000
Madison/Center signal (PW1606)	8,932	-	91,400	-
2007 Main & Moonlt TR 0046	185,525	70,100	70,100	-
2014B Refi TR 0101	56,062	55,300	55,300	59,500
Capital Improvement Total	260,697	1,229,400	1,929,900	4,315,500
Transfers:				
Project Account/Fund Transfer	2,431	-	-	-
2012A PBC (CHall refi 2002A)	23,400	25,000	25,000	26,500
Transfers Total	25,831	25,000	25,000	26,500
	-----	-----	-----	-----
Expenditures Total	286,528	1,254,400	1,954,900	4,342,000
Surplus/(Shortfall)	276,945	125,000	275,400	427,300
Funds Available Dec 31	727,019	454,674	1,002,419	1,429,719
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Infrastructure Special Sales Tax Fund

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	-	105,100	694,124	507,124
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	1,098,538	1,067,500	1,067,500	1,120,900
	-----	-----	-----	-----
Taxes Total	1,098,538	1,067,500	1,067,500	1,120,900
Use of Money:				
Interest on Investments	123	300	800	400
	-----	-----	-----	-----
Use of Money Total	123	300	800	400
Debt Sale Proceeds	1,440,561	-	1,450,000	2,000,000
	-----	-----	-----	-----
	1,440,561	-	1,450,000	2,000,000
	-----	-----	-----	-----
Revenue Total	2,539,222	1,067,800	2,518,300	3,121,300
	=====	=====	=====	=====
Expenditures:				
Capital Projects:				
Sidewalks (PW1705)	-	-	1,300	30,000
Trails (cash)	-	275,000	331,500	300,000
Bridges (cash)	24,887	-	188,900	
Streets (cash) (PW 1703)	401,303	-	572,300	500,000
Streets (debt) (PW 1704)	1,383,599	-	1,450,000	2,000,000
	-----	-----	-----	-----
Total Capital Projects	1,809,789	275,000	2,544,000	2,830,000
Debt Service				
2016 GO (1.58M)	35,309	189,600	161,300	162,500
2017 GO (2 M)	-	-	-	240,000
	-----	-----	-----	-----
Total Debt Service	35,309	189,600	161,300	402,500
	-----	-----	-----	-----
Expenditures Total	1,845,098	464,600	2,705,300	3,232,500
	=====	=====	=====	=====
Surplus/(Shortfall)	694,124	603,200	(187,000)	(111,200)
Funds Available Dec 31	694,124	708,300	507,124	395,924
	=====	=====	=====	=====

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.

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund
All Divisions

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	55,734	975,934	2,427,189	2,750,889
Revenue:				
Tax Supported	1,902,586	1,610,000	1,879,200	2,362,700
Fee Supported	59,300	59,300	59,300	59,100
Benefit District	3,419,020	977,100	1,102,700	973,900
	-----	-----	-----	-----
Revenue Total	5,380,906	2,646,400	3,041,200	3,395,700
	=====	=====	=====	=====
Expenditures:				
Tax Supported	1,119,719	1,188,000	1,178,200	2,194,600
Fee Supported	488,088	59,300	59,300	59,100
Benefit District	1,401,644	1,369,000	1,480,000	2,891,500
	-----	-----	-----	-----
Expenditures Total	3,009,451	2,616,300	2,717,500	5,145,200
	=====	=====	=====	=====
Surplus/(shortfall)	2,371,455	30,100	323,700	(1,749,500)
Funds Available Dec 31	2,427,189	1,006,034	2,750,889	1,001,389
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Bond & Interest Fund
Tax Supported**

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	2,383,776	2,727,276	3,166,643	3,867,643
Revenue:				
Taxes:				
Property Tax	1,489,799	1,153,200	1,153,200	1,501,200
Back Tax Collections	31,788	44,500	23,100	22,500
Motor Vehicle Tax	174,662	230,000	230,000	163,600
.25% Public Saf. CO. sales tax - Justice Center	-	-	280,000	480,000
Taxes Total	----- 1,696,249	----- 1,427,700	----- 1,686,300	----- 2,167,300
Use of Money:				
Interest on Investments	2,195	2,700	3,300	3,900
Interest on escrowed funds	-	-	10,000	8,000
Use of Money Total	----- 2,195	----- 2,700	----- 13,300	----- 11,900
Transfers In:				
Special Highway - 2012 A City Hall	23,400	25,000	25,000	26,500
Electric - 2012A City Hall	23,800	25,300	25,300	26,800
Water Sys Dev/Water- 2012A City Hall	23,800	25,300	25,300	26,800
Water Sys Dev/Water- 2014A USD 231	8,300	8,200	8,200	8,200
Sewer Sys Dev/Sewer - 2012A City Hall	23,800	25,300	25,300	26,800
Sewer Sys DevSewer - 2014A USD 231	16,600	16,500	16,500	16,400
Park Sales-2008B Aquatics part 2 (435 k)	50,700	54,000	54,000	52,000
Park Sales -2013A (refi 2006A Aquatics Ctr)	30,000	-	-	-
Other	3,742	-	-	-
Transfers In Total	----- 204,142	----- 179,600	----- 179,600	----- 183,500
Revenue Total	----- 1,902,586 =====	----- 1,610,000 =====	----- 1,879,200 =====	----- 2,362,700 =====

Continued.....

CITY OF GARDNER ANNUAL BUDGET



**Bond & Interest Fund
Tax Supported**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Expenditures:				
Debt Service:				
B&I Commission (PBC)	-	1,000	1,100	1,100
2008B Aquatics part 2 (435 k)	50,688	54,000	54,000	52,000
2012A PBC Lease Revenue (City Hall)	363,825	386,500	386,500	409,600
2013A (refi 2001A)	56,100	-	-	-
2013A (refi 2006A Aquatics Ctr)	408,698	-	-	-
2014A USD BD	165,908	165,000	165,000	163,900
2014B Pool rehab	74,500	73,200	73,200	71,900
2016 GO land purchase	-	45,000	75,700	75,000
CIP-Justice Center (11 M)	-	-	-	953,700
CIP-City Hall Roof Replacement	-	40,600	-	40,600
Transfer expense from Fee supported	-	422,700	422,700	426,800
	-----	-----	-----	-----
Debt Service Total	1,119,719	1,188,000	1,178,200	2,194,600
	-----	-----	-----	-----
Expenditures Total	1,119,719	1,188,000	1,178,200	2,194,600
	=====	=====	=====	=====
 Surplus/(Shortfall)	 782,867	 422,000	 701,000	 168,100
 Funds Available Dec 31	 3,166,643	 3,149,276	 3,867,643	 4,035,743
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Bond & Interest Fund
Fee Supported**

	2016 Actual -----	2017 Budget -----	2017 Estimate -----	2018 Budget -----
Funds Available Jan 1	(1,282,649)	(1,282,649)	(1,711,437)	(1,711,437)
Transfers In:				
Sewer Syst. Dev/Sewer- Kill Creek	25,800	25,800	25,800	25,700
Street Improv-Kill Creek street/water BD	25,800	25,800	25,800	25,700
Water Dev/Water -Kill Creek Street/wtr BD	7,700	7,700	7,700	7,700
	-----	-----	-----	-----
Transfers In Total	59,300	59,300	59,300	59,100
Revenue Total	59,300	59,300	59,300	59,100
	=====	=====	=====	=====
Expenditures:				
Debt Service:				
2010A Moonlt Rd (2.77 M)	191,660	184,200	184,200	186,800
Kill Crk water/street BD	59,528	59,300	59,300	59,100
2014B (refi TR 0106)	236,900	238,500	238,500	240,000
Transfer project cost to Tax supported		(422,700)	(422,700)	(426,800)
	-----	-----	-----	-----
Debt Service Total	488,088	59,300	59,300	59,100
Expenditures Total	488,088	59,300	59,300	59,100
	=====	=====	=====	=====
Surplus/(Shortfall)	(428,788)	-	-	-
Funds Available Dec 31	(1,711,437)	(1,282,649)	(1,711,437)	(1,711,437)
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Bond & Interest Fund
Benefit District**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Funds Available Jan 1	(1,045,394)	(468,694)	971,982	594,682
Revenue:				
Special Assessments:				
Sheans BD	-	-	-	-
Moonlight BD DO NOT CHG REV	109,553	89,700	89,700	86,500
Sewer Sub 6	38	-	-	-
Cottage Creek Park	10,623	9,800	9,800	9,400
Waverly DO NOT CHG REV	26,184	-	-	-
Madison DO NOT CHG REV	20,920	-	-	-
2009A Kill Creek Drive/ wtr BD (Symphony Farms)	221,049	221,400	221,400	221,300
2008B - Center ST Commons BD	53,075	41,200	41,200	42,400
2008B- Nike sewer BD	22,750	27,000	27,000	26,000
2008B New Century BD -Stone Cr (Per)	30,227	74,300	74,300	72,500
2008B New Century BD - Lincoln Lane	26,494	50,000	50,000	48,800
2008B New Century BD - Sewer	12,513	23,600	23,600	23,000
2008B New Century BD- water/elec	17,324	32,700	32,700	31,900
2009A Univ Park BD-streets/water/elec	212,663	208,600	208,600	208,800
2009A Univ Park BD-sewer	41,438	40,700	40,700	39,800
2012A Kill Creek Sewer BD (Russell)	806,027	251,200	251,200	254,100
2011A Prairie Brooke BD	88,085	87,300	87,300	91,500
2014A USD BD (50% school)	165,909	165,000	165,000	163,900
Delinquent Specials	-	(345,400)	(219,800)	(346,000)
2016A refi 2019 -28 maturities of 08B	1,554,139	-	-	-
Miscellaneous	9	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	3,419,020	977,100	1,102,700	973,900
	-----	-----	-----	-----
Revenue Total	3,419,020	977,100	1,102,700	973,900

Continued.....

CITY OF GARDNER ANNUAL BUDGET



**Bond & Interest Fund
Benefit District**

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
	-----	-----	-----	-----
Expenditures:				
Debt Service:				
2003 C Cottage Creek Park	22,640	21,800	21,800	20,900
2009A Kill Creek Drive , water BD	221,050	221,400	221,400	221,300
2008B - Center ST Commons BD	73,238	75,800	75,700	78,000
2008B- Nike sewer BD	22,750	27,000	27,000	26,000
2008B New Century BD -Stone Cr Dr	75,982	74,300	74,300	662,500
2008B New Century BD - Lincoln Lane	51,168	50,000	50,000	453,800
2008B New Century BD - Sewer	24,168	23,600	23,600	193,000
2008B New Century BD- water/elec	33,462	32,700	32,700	286,900
2009A Univ Park BD-streets/water/elec	213,116	208,600	208,600	208,800
2009A Univ Park BD-sewer	41,570	40,700	40,700	39,800
2012A Kill Creek Sewer BD (Russell)	248,368	251,200	251,200	254,100
2011A Prairie Brooke BD	88,085	87,300	87,300	91,500
2013A (refi 2004D Moonlt Bus BD)	77,763	89,600	89,600	78,000
2014A USD BD (50% school)	165,910	165,000	165,000	163,900
2016A Partial Net Cash Refdg (2008B NCBBD)	42,374		58,800	59,000
Moonlight Road prop. Specials			52,300	54,000
	-----	-----	-----	-----
Debt Service Total	1,401,644	1,369,000	1,480,000	2,891,500
	-----	-----	-----	-----
Expenditures Total	1,401,644	1,369,000	1,480,000	2,891,500
	=====	=====	=====	=====
Surplus/(Shortfall)	2,017,376	(391,900)	(377,300)	(1,917,600)
	-----	-----	-----	-----
Funds Available Dec 31	971,982	(860,594)	594,682	(1,322,918)
	=====	=====	=====	=====

Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing.

Building Services Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities.

Risk Services Fund

This fund is used to account for the accumulation and allocation of costs associated with the City's risk analysis, mitigation, and administration activities.

Utility Billing Services Fund

This fund is used to account for the accumulation and allocation of costs associated with billing and collecting amounts owed by users for utility and airport services provided by the City.

CITY OF GARDNER ANNUAL BUDGET



Program: Information Services 1340

Fund: Information Technology Services 602

<u>Classification</u>			<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Budget</u>	<u>FY 17</u> <u>Estimate</u>	<u>FY 18</u> <u>Budget</u>
Personal Services						
11	01	Full-Time	184,079	206,700	206,000	206,000
11	02	Overtime	2,339	12,000	6,600	6,600
21	01	Health & Dental Insurance	34,265	24,200	39,700	41,000
21	02	Life Insurance	153	200	200	200
22	01	Social Security	13,887	16,700	16,300	16,300
22	03	Unemployment Compensation	234	300	500	500
23	01	KPERS Retirement	18,186	19,000	19,000	20,000
23	05	Deferred Compensations	1,219	1,500	1,500	1,500
Total			254,362	280,600	289,800	292,100
Contractual Services						
40	03	Telephone	27,652	29,800	26,700	26,700
40	05	Electricity	1,163	1,400	1,400	1,400
43	02	R&M - Equipment	15,245	14,700	14,700	14,700
44	02	Equip/Vehicle Rentals	2,667	2,700	2,500	2,200
46	01	Meetings/Training /Travel	16,301	11,200	10,700	11,200
47	05	Information Technology Services	275,313	298,600	446,700	298,800
Total			338,341	358,400	502,700	355,000
Commodities						
52	06	Computer Supplies	112,705	10,000	10,000	10,000
52	20	Operating Supplies	1,175	800	1,500	800
Total			113,880	10,800	11,500	10,800
Capital Outlay						
61	04	Equipment	(9,940)	18,000	18,000	40,000
61	06	Computer	96,366	236,500	215,200	60,000
Total			86,426	254,500	233,200	100,000
GF Allocations						
50	01	GF Allocations	17,300	56,200	56,200	62,600
Internal Services						
91	01	Building Services	3,969	8,800	8,800	7,300
91	03	Risk Services	2,320	14,000	14,000	15,900
Total			6,289	22,800	22,800	23,200
Total Expenditures			816,598	983,300	1,116,200	843,700
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Building Services 3150

Fund: Building Services 603

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	59,518	61,400	62,700	62,700
11 02 Overtime	2,222	2,200	2,300	2,300
21 01 Health & Dental Insurance	-	2,900	-	0
21 02 Life Insurance	56	100	100	100
22 01 Social Security	4,939	4,900	5,000	5,000
22 03 Unemployment Compensation	83	100	100	100
23 01 KPERs Retirement	6,103	6,200	5,800	6,100
23 05 Deferred Compensation	637	600	600	600
	-----	-----	-----	-----
Total	73,558	78,400	76,600	76,900
Contractual Services				
31 15 Outsourced Services	10,571	14,900	14,300	14,800
40 01 Water	804	800	800	800
40 02 Trash Services	4,987	5,200	5,100	5,300
40 03 Telephone	430	500	500	500
40 05 Electric	36,640	45,000	42,000	45,000
40 07 Wastewater	1,008	1,000	1,000	1,100
42 01 Janitorial	66,980	75,200	74,600	77,000
43 01 R&M Building	13,602	20,300	20,200	16,400
43 05 R&M Vehicles	3,569	-	-	-
44 01 Land/Building Rentals	1,416	1,300	1,500	1,500
44 02 Equip./Vehicle Rentals	973	2,300	2,300	-
	-----	-----	-----	-----
Total	140,980	166,500	162,300	162,400

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Program: Building Services 3150

Fund: Building Services 603

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
Commodities				
52 01 Building & Grounds	10,892	14,000	12,000	14,000
52 02 Small Tools	480	800	800	1,000
52 04 Vehicle Supplies	164	100	100	0
52 09 Fuel and Fluids	879	1,600	1,600	1,200
53 02 Clothing & Uniforms	1,035	900	900	1,000
Total	13,450	17,400	15,400	17,200
Capital Outlay				
61 03 Building/Structure Improvements	-	35,000	-	35,000
61 04 Equipment	-	32,800	34,000	-
Total	-	67,800	34,000	35,000
50 01 GF Incoming Costs	17,800	56,200	56,200	62,600
Internal Services				
91 02 IT Services	5,332	8,200	8,200	6,300
91 03 Risk Services	5,347	6,800	6,800	7,700
Total Expenditures	10,679	15,000	15,000	14,000
Total Expenditures	256,467	401,300	359,500	368,100

CITY OF GARDNER ANNUAL BUDGET



Program: Risk Services 1230

Fund: Risk Services 601

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	48,316	50,000	51,500	51,500
11 02 Overtime	831	-	700	700
21 01 Health & Dental Insurance	224	3,100	200	200
21 02 Life Insurance	56	100	100	100
22 01 Social Security	3,875	3,800	4,000	4,000
22 03 Unemployment Compensation	66	100	100	100
23 01 KPERS Retirement	4,784	4,500	4,700	4,900
	-----	-----	-----	-----
Total	58,152	61,600	61,300	61,500
Contractual Services				
31 15 Outsourced Services	36,103	79,400	89,700	97,500
45 01 Workers Compensation	134,678	144,000	144,000	155,300
45 02 General Liability	403,145	462,800	463,300	517,600
45 04 Work Comp Dividend	(24,363)	-	-	-
46 01 Meetings/Training/Travel	5,940	19,200	21,200	21,600
46 02 Dues/Subscriptions	1,268	100	1,100	1,100
	-----	-----	-----	-----
Total	556,771	705,500	719,300	793,100
Commodities				
52 20 Operating Supplies	1,513	1,600	1,100	1,100
	-----	-----	-----	-----
Total	1,513	1,600	1,100	1,100
GF Allocations				
50 01 GF Allocations	17,600	56,200	56,200	62,600
Internal Services				
91 01 Building Services	2,729	6,600	6,600	5,700
91 02 IT	5,332	8,200	8,200	6,300
	-----	-----	-----	-----
Total	8,061	14,800	14,800	12,000
Total Expenditures	642,097	839,700	852,700	930,300
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Utility Billing 1320

Fund: Internal Service 604

Classification	FY 16 Actual	FY 17 Budget	FY 17 Estimate	FY 18 Budget
-----	-----	-----	-----	-----
Personal Services				
11 01 Full-Time	347,108	376,600	373,600	373,600
11 02 Overtime	7,151	3,200	6,400	6,400
21 01 Health & Dental Insurance	59,255	57,800	67,700	69,700
21 02 Life Insurance	478	500	500	500
22 01 Social Security	27,176	29,100	29,100	29,100
22 03 Unemployment Compensation	460	500	800	800
23 01 KPERS Retirement	34,342	33,400	34,000	35,700
23 05 Deferred Compensation	526	500	500	500
99 98 Contra Expense/Reclass	2,569		4,000	
	-----	-----	-----	-----
Total	479,065	501,600	516,600	516,300
Contractual Services				
31 15 Outsourced Services	238,441	219,900	262,400	270,300
40 03 Telephone	1,093	1,100	1,100	1,100
43 02 R&M - Equipment	1,711	1,000	1,700	1,700
43 05 R&M - Vehicles	1,739	3,600	2,700	2,700
44 02 Equip./Vehicle Rentals	1,248	1,200	1,200	1,200
46 01 Meetings/Training/Travel	-	4,600	4,600	3,400
47 02 Printing	239	400	400	400
47 04 Postage	1,684	1,800	1,800	1,800
49 02 Utility Assistance	15,000	15,000	15,000	15,000
	-----	-----	-----	-----
Total	261,155	248,600	290,900	297,600

Continued.....

CITY OF GARDNER ANNUAL BUDGET



Program: Utility Billing 1320

Fund: Internal Service 604

		FY 16	FY 17	FY 17	FY 18
Classification		Actual	Budget	Estimate	Budget
-----		-----	-----	-----	-----
Commodities					
52	09 Fuel and Fluids	5,016	5,100	5,100	5,100
52	20 Operating Supplies	3,515	4,100	4,100	4,300
53	02 Clothing/Uniforms	2,423	1,900	1,900	1,900
		-----	-----	-----	-----
	Total	10,954	11,100	11,100	11,300
Capital Outlay					
61	09 Vehicles	-	21,500	40,900	43,000
		-----	-----	-----	-----
	Total	-	21,500	40,900	43,000
GF Allocations					
50	01 GF Allocations	150,500	162,200	162,200	171,500
Internal Services					
91	01 Building Services	8,351	19,000	19,000	16,700
91	02 IT Services	72,033	146,900	146,900	83,100
91	03 Risk Services	24,717	38,100	38,100	21,000
		-----	-----	-----	-----
	Total	105,101	204,000	204,000	120,800
	Total Expenditures	1,006,775	1,149,000	1,225,700	1,160,500
		=====	=====	=====	=====

SALARY SCHEDULE - 2017 REVISED



City of Gardner Base Salary Structure Fiscal Year 2017

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,300	\$3,450
2	Accounting Clerk Administrative Assistant Animal Control Officer Maintenance Worker – Streets/Line/Parks/Water/Sewer Mechanic Meter Reader/Technician Municipal Court Clerk Police Records Clerk	\$2,654	\$3,981
3	Code Enforcement Officer Maintenance Worker- Electric Payroll Clerk Planning Technician Plant Operator– Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker Streets/Line/Parks/Plant Utility Billing Specialist	\$3,063	\$4,594
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader Parks/Streets/Line Engineering Technician II/Public Works/Electric Police Officer Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,535	\$5,302
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Information Technology Specialist Planner I Police Corporal Police Detective Human Resources Partner	\$4,079	\$6,119
6	City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Management Analyst Parks Superintendent Plant Superintendent Water/Wastewater Principal Planner Police Sergeant Recreation Superintendent Senior Accountant	\$4,692	\$7,037

SALARY SCHEDULE - 2017 REVISED



7	Chief Planner Lead Electric Operator Lead Lineman Police Lieutenant Public Works Superintendent Senior Management Analyst Staff Engineer/Public Works/Utility	\$5,395	\$8,093
8	Business Services Manager Communications Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Police Captain Senior Staff Engineer	\$6,205	\$9,307
9	Business and Economic Development Director City Engineer Parks and Recreation Director	\$7,135	\$10,703
10	Chief of Police Finance Director Public Works Director Utility Director	\$8,206	\$12,309

* Does not include the City Administrator

SALARY SCHEDULE - 2018



City of Gardner Base Salary Structure Fiscal Year 2018

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,300	\$3,450
2	Accounting Clerk Administrative Assistant Animal Control Officer Maintenance Worker – Streets/Line/Parks/Water/Sewer Mechanic Meter Reader/Technician Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,654	\$3,981
3	Code Enforcement Officer Maintenance Worker- Electric Payroll Clerk Planning Technician Plant Operator– Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker Streets/Line/Parks/Plant Utility Billing Specialist	\$3,063	\$4,594
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader Parks/Streets/Line Engineering Technician II/Public Works/Electric Police Officer Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,535	\$5,302
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Information Technology Specialist Planner I Police Corporal Police Detective Human Resources Partner	\$4,079	\$6,119
6	City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Line Maintenance Superintendent Management Analyst Parks Superintendent Plant Superintendent Water/Wastewater Principal Planner Police Sergeant Recreation Superintendent Senior Accountant	\$4,692	\$7,037

SALARY SCHEDULE - 2018



7	Chief Planner Lead Electric Operator Lead Lineman Police Lieutenant Public Works Superintendent Senior Management Analyst Staff Engineer/Public Works/Utility	\$5,395	\$8,093
8	Business Services Manager Communications Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Police Captain Senior Staff Engineer	\$6,205	\$9,307
9	Business and Economic Development Director City Engineer Parks and Recreation Director	\$7,135	\$10,703
10	Chief of Police Finance Director Public Works Director Utility Director	\$8,206	\$12,309

* Does not include the City Administrator

PROGRAM LISTING

FY 2018

GENERAL FUND	ENTERPRISE FUNDS
001 General Fund	501 Electric
Administration Department	4110 Electric Administration
1110 Mayor and City Council	4120 Substation/Transmission
1120 Administration	4130 Distribution
1130 Economic Development	
1140 Human Resources	521 Water Fund
1150 City Clerk	4210 Water Administration
Business and Economic Development Department	4220 Water Treatment
7110 Planning	4230 Water Distribution
7120 Building Administration	
Finance Department	531 Wastewater Fund
1305 Finance Administration	4310 Wastewater Administration
1310 Fiscal Services	4320 Wastewater Treatment
1330 Municipal Court	4330 Wastewater Collection
Parks and Recreation Department	
6105 Parks and Recreation Administration	551 Airport Fund
6110 Recreation Services	4520 Airport Department
6120 Parks Maintenance	
6130 Aquatics	SPECIAL REVENUE FUND
Police Department	104 Administrative Benefit Fee Fund
2110 Police Administration	105 Economic Development Reserve Fund
2120 Police Operations	106 East Santa Fe TIF District Fund
2130 Animal Control	110 Law Enforcement Trust Fund
	116 Park Sales Tax Fund
Public Works Department	125 Special Alcohol and Drug Fund
3110 Public Works Administration	135 Special Parks and Recreation Fund
3116 Fleet Operations	
3120 Streets and Storm Drainage	CAPITAL PROJECTS FUND
3130 Engineering	115 Park Improvement Reserve Fund
	117 Infrastructure Special Sales Tax Fund
DEBT SERVICE FUND	130 Special Highway Fund
301 Debt Service Fund	140 Street Improvement Fund
CAPITAL IMPROVEMENT RESERVE FUND	INTERNAL SERVICES FUND
401 Capital Improvement Reserve Fund	601 Risk Services Fund
	602 Information Technology (I.T.) Fund
	603 Building Services Fund
	604 Utility Billing Services Fund

2018 Capital Budget

The first year of the 2018-2022 Capital Improvement Program (CIP) is the City's 2018 Capital Budget. The CIP includes public improvements for infrastructure, parks and facilities crucial to the community's future. To be defined as a capital project, the project must exceed \$25,000 in cost and should be an expense that is non-recurring. Recurring items such as maintenance, vehicles and equipment are included in the operating budget process. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans and input from citizen satisfaction surveys. Financial capacity to undertake capital projects is dependent upon healthy fund balances and available debt capacity.

Sources & Uses

Planned capital expenditures for 2018 are \$42,360,400. Funding for these projects can come from: general operating revenues (includes property tax, local sales tax, etc.), utility revenues, grants, gasoline tax, temporary notes, general obligation (G.O.) bonds, revenue bonds and certificates of participation.

Prioritization Process

The process begins with each department identifying community needs that require capital investment. Projects are then prioritized using a combination of benefit and feasibility metrics. The benefit metrics are based on the Governing Body's strategic goals.

Benefit Metrics:

- Promote Economic Development
- Maintain the Quality of Life
- Increase Asset and Infrastructure Management
- Improve Fiscal Stewardship

Feasibility Metrics:

- Ease of Implementation
- Minimal Impact on Future Budgets
- Low Cost to Implement
- Urgency to Complete/Purchase

After the projects had been ranked by departments, the CIP Committee reviewed the requests and the City's financial capacity to fund them. This led to the development of the 2018 Capital Budget. The capital budgeting process is incorporated into the 2018 Budget Calendar found within the Budget Message.

CAPITAL IMPROVEMENT PROGRAM



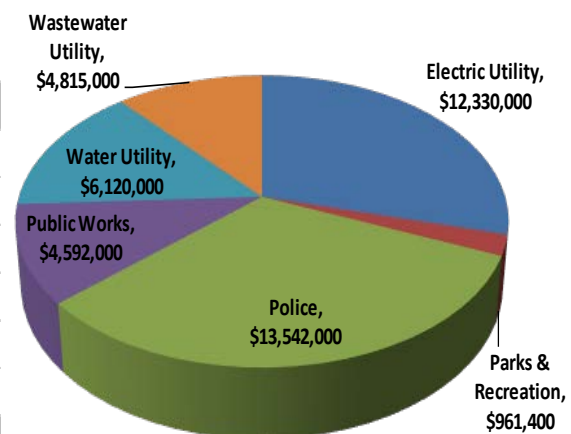
Impact on Operating Budget

Some capital projects will have an impact on future operating budgets. Examples of on-going operational costs include personnel, maintenance, utility costs and annual debt service payments. The following 2018 CIP Detail Report specifies any anticipated impacts on the operating budget for each 2018 project. Debt financed projects will not have any immediate impact on the budget, but will have annual debt service payments that will be included in future budgets.

CIP Code	Project Description	Annual Savings	Annual Maintenance	Annual Debt Service	Net Annual Impact
PD1801	Justice Center	-	-	950,000	950,000
PR1601	2017 Trail Reconstruction (Phase 2)	-	1,130	-	1,130
PR1702	Quail Meadows Neighborhood Park	-	13,100	-	13,100
PR1703	West Fork Kill Creek Trail Phase I	-	1,500	-	1,500
PR1902	St. Johns Trace Neighborhood Park	-	5,000	-	5,000
PW1702	175th and Waverly Intersection Reconstruction	-	6,000	-	6,000
PW1802	Santa Fe from Waverly to poplar	-	6,000	-	6,000
EL1804	Dogwood Energy Capacity	-	-	880,000	880,000
WA1801	1 MGD Connection to WaterOne	-	-	400,000	400,000
WW1803	Replace Remaining Submersibles Pumps at KC LS	18,000	-	15,600	(2,400)
WW1804	Replace HVAC Systems at Kill Creek	6,000	-	6,000	-
WW1805	Replace 125 HP Blowers at Kill Creek Facility	65,000	-	21,000	(44,000)
WW1806	Replace Overhead Crane at Kill Creek Lift Station	-	-	7,200	7,200
WW1807	Replace BDP Belt press at Kill Creek Facility	40,000	-	60,000	20,000
WW1809	South Lift Station Storage Tank Construction	-	10,000	259,000	269,000
WW1810	White Drive Gravity Main Replacement	2,000	-	271,000	269,000
TOTAL		131,000	42,730	2,869,800	2,781,530

2018 CIP by Department

Project Type	Expenditures	% of Total
Electric Utility	\$12,330,000	29.1%
Parks & Recreation	\$961,400	2.3%
Police	\$13,542,000	32.0%
Public Works	\$4,592,000	10.8%
Water Utility	\$6,120,000	14.4%
Wastewater Utility	\$4,815,000	11.4%
TOTAL	\$42,360,400	100.0%

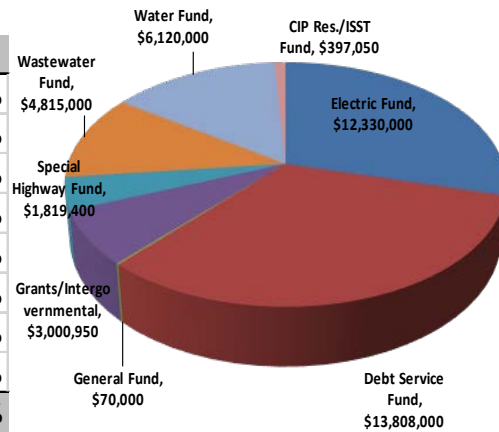


CAPITAL IMPROVEMENT PROGRAM



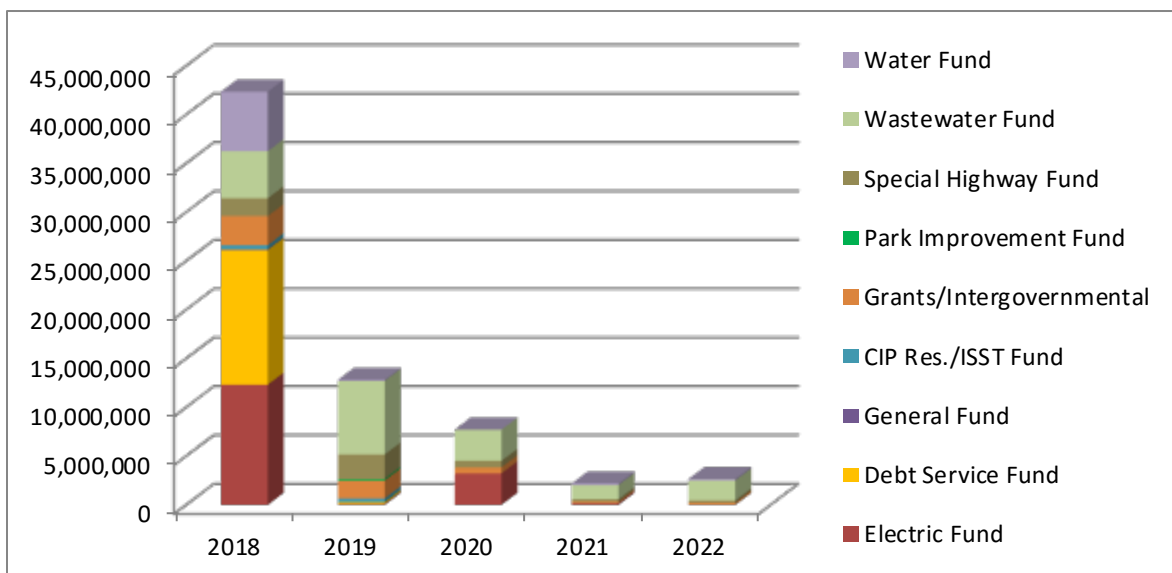
2018 CIP by Funding Source

Project Type	Expenditures	% of Total
Electric Fund	\$12,330,000	29.1%
Debt Service Fund	\$13,808,000	32.6%
General Fund	\$70,000	0.2%
Grants/Intergovernmental	\$3,000,950	7.1%
Special Highway Fund	\$1,819,400	4.3%
Wastewater Fund	\$4,815,000	11.4%
Water Fund	\$6,120,000	14.4%
CIP Res./ISST Fund	\$397,050	0.9%
TOTAL	\$42,360,400	100%



2018-2022 CIP by Year

Fund	2018	2019	2020	2021	2022	Total
Electric Fund	12,330,000	75,000	3,230,000	150,000	-	15,785,000
Debt Service Fund	13,808,000	204,000	-	-	-	14,012,000
General Fund	70,000	-	-	-	-	70,000
CIP Res./ISST Fund	397,050	378,500	-	-	-	775,550
Grants/Intergovernmental	3,000,950	1,857,000	612,500	187,000	230,500	5,887,950
Park Improvement Fund	-	150,000	-	-	-	150,000
Special Highway Fund	1,819,400	2,497,000	682,500	232,000	230,500	5,461,400
Wastewater Fund	4,815,000	7,552,500	3,191,000	1,445,000	2,045,000	19,048,500
Water Fund	6,120,000	100,500	-	170,000	150,000	6,540,500
TOTAL	42,360,400	12,814,500	7,716,000	2,184,000	2,656,000	67,730,900



City of Gardner, Kansas
Capital Improvement Program
 2018 thru 2022

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Capital Improvement Reserve Fund								
Quail Meadows Neighborhood Park Development	PR1702	2	34,750					34,750
West Fork Kill Creek Trail Phase 1	PR1703	1	62,300					62,300
St. Johns Trace Neighborhood Park	PR1902	3		75,000				75,000
Capital Improvement Reserve Fund Total			97,050	75,000				172,050
CARS								
Sante Fe From Waverly to Poplar	PW1802	3	1,145,000					1,145,000
Moonlight and Madison Signals	PW1901	3		142,000				142,000
Waverly Road Reconstruction from 175th to Madison	PW2001	3			612,500			612,500
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4				187,000		187,000
Center Street Rehab (Main to 167th)	PW2201	3					230,500	230,500
CARS Total			1,145,000	142,000	612,500	187,000	230,500	2,317,000
Debt Service Fund								
Justice Center	PD1801	1	13,472,000					13,472,000
Jamestown Open Channel South of Madison	PW1801	3	26,000	204,000				230,000
Gardner Lake Downstream Channel Improvements	PW1804	4	310,000					310,000
Debt Service Fund Total			13,808,000	204,000				14,012,000
Electric Fund								
Replace Padmount Switchgear Breaker Cabinet	EL1801	1	50,000					50,000
Overhead Power Line - Project 123	EL1802	3	310,000					310,000
Dogwood Energy Capacity	EL1804	1	11,970,000					11,970,000
Install Switches (3) at Distribution Points	EL1901	2		75,000				75,000
Sub 3 to Westar Interconnection	EL2001	2			1,200,000			1,200,000
Gardner Elementary Underground Project	EL2002	1			30,000			30,000
Circuit 31 Overhead Rebuild	EL2101	2				150,000		150,000
Install Loop Feed on Existing Transmission Line	EL2102	3			2,000,000			2,000,000
Electric Fund Total			12,330,000	75,000	3,230,000	150,000		15,785,000
General Fund								
City and County Fiber Connection	PD1802	2	70,000					70,000
General Fund Total			70,000					70,000
Grants								
Quail Meadows Neighborhood Park Development	PR1702	2	315,250					315,250
West Fork Kill Creek Trail Phase 1	PR1703	1	249,100					249,100

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
St. Johns Trace Neighborhood Park	PR1902	3		300,000				300,000
Grants Total			564,350	300,000				864,350
Infrastructure Special Sales Tax Fund								
Trail Reconstruction	PR1601	2	300,000	303,500				603,500
Infrastructure Special Sales Tax Fund Total			300,000	303,500				603,500
MARC								
I-35 and Gardner Rd. Interchange	PW1701	2		1,415,000				1,415,000
MARC Total				1,415,000				1,415,000
Park Improvement Fund								
St. Johns Trace Land	PR1901	3		150,000				150,000
Park Improvement Fund Total				150,000				150,000
SMAC								
Sante Fe From Waverly to Poplar	PW1802	3	1,291,600					1,291,600
SMAC Total			1,291,600					1,291,600
Special Highway Fund								
I-35 and Gardner Rd. Interchange	PW1701	2	533,000	2,235,000				2,768,000
Sante Fe From Waverly to Poplar	PW1802	3	1,266,400					1,266,400
Moonlight and Madison Signals	PW1901	3	20,000	152,000				172,000
Waverly Road Reconstruction from 175th to Madison	PW2001	3		110,000	682,500			792,500
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4				222,000		222,000
Center Street Rehab (Main to 167th)	PW2201	3				10,000	230,500	240,500
Special Highway Fund Total			1,819,400	2,497,000	682,500	232,000	230,500	5,461,400
Wastewater Fund								
Replace Remaining Submersible Pumps at KC LS	WW1803	1	130,000					130,000
Replace HVAC Systems at Kill Creek	WW1804	3	50,000					50,000
Replace 125 HP Blowers at Kill Creek Facility	WW1805	3	175,000					175,000
Replace Overhead Crane at Kill Creek LS	WW1806	1	60,000					60,000
Replace BDP Belt Press at Kill Creek Facility	WW1807	3	500,000					500,000
Remove Organics from Plant Thickeners/digesters	WW1808	2	148,000					148,000
South Lift Station Storage Tank Construction	WW1809	3	2,100,000					2,100,000
White Drive Gravity Main Replacement	WW1810	2	165,000	2,035,000				2,200,000
WWTP Parallel Relief Lines Ph. 1 & 2	WW1811	2	1,487,000	1,216,000				2,703,000
North Parallel Relief Lines Ph. 1 & 2	WW1902	3		1,980,000	1,620,000			3,600,000
Remove Sunset Lift Station	WW1903	3		177,500				177,500
WWTP Clarifier Improvements	WW1905	2		200,000				200,000
Replace/Rebuild Grinder at Big Bull Creek LS	WW1906	3		70,000				70,000
Replace 2 Pumps at East Lift Station	WW1907	3		150,000				150,000
East Parallel Forcemain Ph. 1	WW1909	3		1,724,000				1,724,000
Replace UV System	WW2001	2			450,000			450,000
WWTP New Gravity Interceptor 1	WW2002	3			686,000			686,000

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
East Lift Station Improvements Ph. 1	WW2003	3			435,000			435,000
East Parallel Relief Lines	WW2101	3				350,000		350,000
WWTP New Gravity Interceptor 2	WW2102	3				1,095,000		1,095,000
Nike L.S. and Forcemain Improvements	WW2201	3					365,000	365,000
South Parallel Relief Lines Ph. 1	WW2202	3					1,680,000	1,680,000
Wastewater Fund Total			4,815,000	7,552,500	3,191,000	1,445,000	2,045,000	19,048,500
Water Fund								
Rebuild Clearwell Transfer Pumps	WA1801	1	60,000					60,000
SCADA System Upgrades	WA1802	2	140,000					140,000
Repair Outside Walls of the Wells	WA1803	3	250,000					250,000
1 MGD Connection to WaterOne	WA1804	2	5,400,000					5,400,000
Control Valve at 183rd Street Tower	WA1805	3	200,000					200,000
W. Madison to St. Johns for Loop Feed	WA1806	3	70,000					70,000
Repair/Repave Water Plant Driveway	WA1901	4		100,500				100,500
Replace Media Filter	WA2101	2				170,000		170,000
N. Moonlight Rd. to Copper Springs Loop Feed	WA2201	3					150,000	150,000
Water Fund Total			6,120,000	100,500		170,000	150,000	6,540,500
GRAND TOTAL			42,360,400	12,814,500	7,716,000	2,184,000	2,656,000	67,730,900

City of Gardner, Kansas
Capital Improvement Program
 2018 thru 2022

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2018	2019	2020	2021	2022	Total
Parks and Recreation								
Trail Reconstruction	PR1601	2	300,000	303,500				603,500
Quail Meadows Neighborhood Park Development	PR1702	2	350,000					350,000
West Fork Kill Creek Trail Phase 1	PR1703	1	311,400					311,400
St. Johns Trace Land	PR1901	3		150,000				150,000
St. Johns Trace Neighborhood Park	PR1902	3		375,000				375,000
Parks and Recreation Total			961,400	828,500				1,789,900
Police								
Justice Center	PD1801	1	13,472,000					13,472,000
City and County Fiber Connection	PD1802	2	70,000					70,000
Police Total			13,542,000					13,542,000
Public Works								
I-35 and Gardner Rd. Interchange	PW1701	2	533,000	3,650,000				4,183,000
Jamestown Open Channel South of Madison	PW1801	3	26,000	204,000				230,000
Sante Fe From Waverly to Poplar	PW1802	3	3,703,000					3,703,000
Gardner Lake Downstream Channel Improvements	PW1804	4	310,000					310,000
Moonlight and Madison Signals	PW1901	3	20,000	294,000				314,000
Waverly Road Reconstruction from 175th to Madison	PW2001	3		110,000	1,295,000			1,405,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4				409,000		409,000
Center Street Rehab (Main to 167th)	PW2201	3				10,000	461,000	471,000
Public Works Total			4,592,000	4,258,000	1,295,000	419,000	461,000	11,025,000
Utilities								
Replace Padmount Switchgear Breaker Cabinet	EL1801	1	50,000					50,000
Overhead Power Line - Project 123	EL1802	3	310,000					310,000
Dogwood Energy Capacity	EL1804	1	11,970,000					11,970,000
Install Switches (3) at Distribution Points	EL1901	2		75,000				75,000
Sub 3 to Westar Interconnection	EL2001	2			1,200,000			1,200,000
Gardner Elementary Underground Project	EL2002	1			30,000			30,000
Circuit 31 Overhead Rebuild	EL2101	2				150,000		150,000
Install Loop Feed on Existing Transmission Line	EL2102	3			2,000,000			2,000,000
Rebuild Clearwell Transfer Pumps	WA1801	1	60,000					60,000
SCADA System Upgrades	WA1802	2	140,000					140,000
Repair Outside Walls of the Wells	WA1803	3	250,000					250,000
1 MGD Connection to WaterOne	WA1804	2	5,400,000					5,400,000
Control Valve at 183rd Street Tower	WA1805	3	200,000					200,000
W. Madison to St. Johns for Loop Feed	WA1806	3	70,000					70,000
Repair/Repave Water Plant Driveway	WA1901	4		100,500				100,500
Replace Media Filter	WA2101	2				170,000		170,000
N. Moonlight Rd. to Copper Springs Loop Feed	WA2201	3					150,000	150,000
Replace Remaining Submersible Pumps at KC LS	WW1803	1	130,000					130,000
Replace HVAC Systems at Kill Creek	WW1804	3	50,000					50,000

Department	Project #	Priority	2018	2019	2020	2021	2022	Total
Replace 125 HP Blowers at Kill Creek Facility	WW1805	3	175,000					175,000
Replace Overhead Crane at Kill Creek LS	WW1806	1	60,000					60,000
Replace BDP Belt Press at Kill Creek Facility	WW1807	3	500,000					500,000
Remove Organics from Plant Thickeners/digesters	WW1808	2	148,000					148,000
South Lift Station Storage Tank Construction	WW1809	3	2,100,000					2,100,000
White Drive Gravity Main Replacement	WW1810	2	165,000	2,035,000				2,200,000
WWTP Parallel Relief Lines Ph. 1 & 2	WW1811	2	1,487,000	1,216,000				2,703,000
North Parallel Relief Lines Ph. 1 & 2	WW1902	3		1,980,000	1,620,000			3,600,000
Remove Sunset Lift Station	WW1903	3		177,500				177,500
WWTP Clarifier Improvements	WW1905	2		200,000				200,000
Replace/Rebuild Grinder at Big Bull Creek LS	WW1906	3		70,000				70,000
Replace 2 Pumps at East Lift Station	WW1907	3		150,000				150,000
East Parallel Forcemain Ph. 1	WW1909	3		1,724,000				1,724,000
Replace UV System	WW2001	2			450,000			450,000
WWTP New Gravity Interceptor 1	WW2002	3			686,000			686,000
East Lift Station Improvements Ph. 1	WW2003	3			435,000			435,000
East Parallel Relief Lines	WW2101	3				350,000		350,000
WWTP New Gravity Interceptor 2	WW2102	3				1,095,000		1,095,000
Nike L.S. and Forcemain Improvements	WW2201	3					365,000	365,000
South Parallel Relief Lines Ph. 1	WW2202	3					1,680,000	1,680,000
Utilities Total			23,265,000	7,728,000	6,421,000	1,765,000	2,195,000	41,374,000
GRAND TOTAL			42,360,400	12,814,500	7,716,000	2,184,000	2,656,000	67,730,900

Capital Improvement Program

2018 thru 2022

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project #	PR1601
Project Name	Trail Reconstruction

Type Improvement
Useful Life 15 years
Category Park Improvements
Priority 2 Very Important
Status Active

Cash or Debt: Cash

Total Project Cost: \$935,000

Description
2017 Madison Street Bicycle/Pedestrian Pathway @ 4,725 l.f.
2017 Winwood Park Trail @ 1,500 l.f.
2018 Gardner Greenway Trail - Madison to North Loop @ 2,350 l.f.
2018 Gardner Greenway Trail - Madison to Washington with Maple Connector @ 1,450 l.f.
2018 Gardner Greenway Trail - North Loop @ 3,925 l.f.
2019 North Center Street Bicycle/Pedestrian Pathway @ 2,150 l.f.
2019 South Center Street Bicycle/Pedestrian Pathway @ 6,450 l.f.
2019 Stone Creek Park Trail @ 3,350 l.f.

Justification
Most of the asphalt trails were originally constructed without an aggregate base. This combined with extreme weather conditions has created significant damage to most of the trails.
The 2009 Parks Master Plan provides construction specifications for both asphalt and concrete trails. If constructed to these standards, trails will last longer with proper crack sealing and slurry sealing maintenance.
Data collected and entered into Pavement Management System (PMS) February 2015
2015 Madison Street Bicycle/Pedestrian Pathway Avg. PCI is 26 (Very Poor)
2015 Winwood Park Trail Avg. PCI is 26 (Very Poor)
2015 Gardner Greenway Trail - Madison to North Loop Avg. PCI is 26 (Very Poor)
2016 Gardner Greenway Trail - Madison to Washington / Maple Connector Avg. PCI 45 (Poor)
2016 Gardner Greenway Trail - North Loop @ 3,925 l.f. Avg. PCI 52 (Poor)
2016 North Center Street Bicycle/Pedestrian Pathway @ 2,150 l.f. Avg. PCI 66 (Fair)
2017 South Center Street Bicycle/Pedestrian Pathway @ 6,450 l.f. Avg. PCI 77 (Satisfactory)
2017 Stone Creek Park Trail @ 3,350 l.f. Avg. PCI 59 (Fair)

Prior	Expenditures	2018	2019	2020	2021	2022	Total
331,500	Construction	300,000	303,500				603,500
Total	Total	300,000	303,500				603,500

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
331,500	Infrastructure Special Sales	300,000	303,500				603,500
	Tax Fund						
Total	Total	300,000	303,500				603,500

Budget Impact/Other
Once replaced, no maintenance will be required for the first 3 years. Maintenance costs over 10 years for all asphalt trails estimated at \$11,299 for crack sealing. If concrete is used, maintenance cost over 10 years would be reduced to an estimated \$2,260 over 10 years.
Estimates were generated by using February 2015 market.
Bid documents will include pricing for asphalt and concrete pricing. The Park System Master Plan includes specifications for both.

Capital Improvement Program

2018 *thru* 2022

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project #	PR1702
Project Name	Quail Meadows Neighborhood Park Development

Type Improvement

Useful Life Unlimited

Category Park: Construction

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$350,000

Description
<p>Quail Meadows Neighborhood Park was designed in 2007 with plans to construct in 2008. The project was put on hold due to the downturn in the economy. The park is designed to be similar to other neighborhood parks and to include playground equipment, picnic shelter, trails, landscaping and other support amenities.</p> <p>The park property is located within the Quail Meadows residential neighborhood off of 167th Street. The property is owned by the City and will connect to the future greenway system outlined in the Parks System Master Plan.</p>

Justification
<p>The Parks System Master Plan identifies the property for neighborhood park development. The goal is to keep residents within 1/2 mile to 1 mile of a park. The National Recreation & Park Association recommends 1/4 to 1/2 mile service radius for neighborhood parks.</p> <p>Many of the lots within Quail Meadows have been developed and development in the area has picked up.</p> <p>Efforts are being made to secure outside funding assistance with the development costs and to also develop the first phase of the trail system along the west fork of Kill Creek. Once developed, Quail Meadows Park will tie into the trail.</p>

Expenditures	2018	2019	2020	2021	2022	Total
Construction	350,000					350,000
Total	350,000					350,000

Funding Sources	2018	2019	2020	2021	2022	Total
Capital Improvement Reserve Fund	34,750					34,750
Grants	315,250					315,250
Total	350,000					350,000

Budget Impact/Other
<p>General Maintenance Labor: \$8,300 annual cost Turf and Landscaping: \$2,500 annual cost Bi-annual Crack Sealing: \$1,100 annual cost Slurry Seal every five years: \$,1200 annual cost Total annual cost of maintaining the new park is \$13,100.</p>

Capital Improvement Program

2018 *thru* 2022

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project # PR1703
Project Name West Fork Kill Creek Trail Phase 1

Type Improvement

Useful Life 15 years

Category Park: Construction

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$472,900

Description

The Parks System Master Plan and Johnson County Park District Plan outlines a number of future trails, greenways and pedestrian paths. Trails are significantly wider than sidewalks and provide recreation and transportation options. Trails are often used to connect neighborhoods and are safe routes to schools.

Justification

There continues to be significant residential growth to the northwest part of the community. Currently there is no sidewalk along 167th Street or on Waverly Road from 170th Street to 167th Street. A developed trail from 167th to Waverly Road would connect multiple neighborhoods.

The Johnson County Park District has budgeted \$110,250 to be used in 2017 for this project. Additional efforts are being made to secure grant funds to support this project. It is possible that limited to no City funds will be necessary to complete.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
161,500	Construction	311,400					311,400
Total	Total	311,400					311,400

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
161,500	Capital Improvement Reserve Fund	62,300					62,300
Total	Grants	249,100					249,100
	Total	311,400					311,400

Budget Impact/Other

Trails would be maintained by Gardner Parks and Recreation. Asphalt trails would need to be crack sealed bi-annually to prolong life at an estimated annual cost of \$700. The annual cost of slurry sealing every five years is \$800.

Capital Improvement Program

2018 *thru* 2022

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project # PR1901
Project Name St. Johns Trace Land

Type Land Acquisition
Useful Life Unlimited
Category Park Improvements
Priority 3 Important
Status Active

Cash or Debt: Cash

Total Project Cost: \$150,000

Description

The Parks System Master Plan outlines the purchase of neighborhood park land every other year to keep pace with need. Due to a slowdown in growth, no land purchase for neighborhood parks has been made since the Quail Meadows property was purchased in 2006.

Land identified totals 11.76 acres of which part will be eventually developed as part of the West Fork Kill Creek Greenway Trail System

Justification

The Parks System Master Plan outlines potential park locations keeping citizens within 1/2 mile to 1 mile of a park. City growth justifies the development of new parks.

The National Recreation and Park Association recommends 1/2 to 1/2 mile service radius for neighborhood parks.

This land purchase and development of this park have been delayed since 2008 due to economic downturn.

Many lots within St. Johns Trace have been developed with no park in the neighborhood to support the residents.

Expenditures	2018	2019	2020	2021	2022	Total
Land Acquisition		150,000				150,000
Total		150,000				150,000

Funding Sources	2018	2019	2020	2021	2022	Total
Park Improvement Fund		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

The Parks and Recreation Department will maintain the property.

Capital Improvement Program

2018 *thru* 2022

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project # PR1902
Project Name St. Johns Trace Neighborhood Park

Type Improvement

Useful Life Unlimited

Category Park: Construction

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$375,000

Description

The future park property identified in the Parks System Master Plan is located within the St. Johns Trace residential neighborhood between 175th Street and West 172nd Street. Part of the property is currently owned by the City of Gardner as Runway Protection Zone for the Gardner Municipal Airport.

The future park will connect to the future greenway trail system outlined in the Johnson County Parks Plan and Gardner Parks Master Plan.

Justification

Many lots within St. Johns Trace have been developed with no park in the neighborhood to support the residents.

The Parks Master Plan outlines a goal to keep residents within 1/2 mile to 1 mile of a park. The National Recreation & Park Association recommends 1/4 to 1/2 mile service radius for neighborhood parks.

Efforts will be made to secure outside funding to assist with the development costs of the park as well to assist with the future adjacent greenway trail extension.

Expenditures	2018	2019	2020	2021	2022	Total
Construction		375,000				375,000
Total		375,000				375,000

Funding Sources	2018	2019	2020	2021	2022	Total
Capital Improvement Reserve Fund		75,000				75,000
Grants		300,000				300,000
Total		375,000				375,000

Budget Impact/Other

General Maintenance: 332 hours per year
 Annual Equipment Repairs/Upkeep: \$2,500 per year
 Turf and Landscaping: \$2,500 per year

Capital Improvement Program

2018 *thru* 2022

Department Police
Contact Police Chief
Type Improvement
Useful Life 30 years
Category Buildings
Priority 1 Critical
Status Active

City of Gardner, Kansas

Project # PD1801
Project Name Justice Center

Cash or Debt: Debt

Total Project Cost: \$13,472,000

Description

The current facility used by the Police Department is completely inadequate. The purpose of this project is to construct a new facility for the Police Department and possibly the city court to utilize. Treanor Architects conducted a detailed facilities space needs study that was presented to the City Council in March of 2015. Treanor has been involved with the design and construction of numerous law enforcement facilities in the area and using this expertise, laid out a well designed facility that has an optional community room and city court space. Their experience also allowed them to provide much better cost estimates.

Justification

The current facility has deficiencies in ADA compliance, HVAC, parking, interview rooms, detention area, court space, etc. etc. The completed study (March 2015) identified current deficiencies and costs/challenges associated with the existing facility and location versus a facility constructed on sufficient property and that is specifically designed for law enforcement needs. A major challenge of the existing site is there is no expansion room - as the city is projected to double in the next 20+ years, the staffing increases needed to provide for the safety of our residents and business owners can not be accommodated in the current location.

Council has expressed an interest in pulling city court out of the lobby of City Hall and the new justice center is designed to do that (and provides adequate parking for court night).

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design	962,500					962,500
Equip/Vehicles/Furnishings	509,500					509,500
Contingency	1,106,000					1,106,000
Engineering	110,000					110,000
Construction	10,784,000					10,784,000
Total	13,472,000					13,472,000

Funding Sources	2018	2019	2020	2021	2022	Total
Debt Service Fund	13,472,000					13,472,000
Total	13,472,000					13,472,000

Budget Impact/Other

This new building will have an impact on the operating budget due to additional utility and janitorial expenditures. Future principal and interest payments will come from the Debt Service Fund.

Capital Improvement Program

2018 *thru* 2022

Department Police

City of Gardner, Kansas

Contact IT Manager

Project # PD1802
Project Name City and County Fiber Connection

Type Improvement

Useful Life 20 years

Category IT Infrastructure

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$70,000

Description

This project would create a fiber connection between the City and Johnson County. Johnson County is planning to extend fiber to the New Century Field House and from there it could be extended to the Gardner Electric Building. It could then be tied into City Hall.

Justification

Having this connection would do away with a significant part of the difficulty the police have with accessing law enforcement resources located on other networks in the area. Currently that is iLeads, but this fall it will be Niche. Accessing now requires using VPN through the public internet and Citrix across the VPN. It is slow and unreliable.

This connection could also help during times of emergency when we need to quickly place an operations center in another location in Johnson County.

Expenditures	2018	2019	2020	2021	2022	Total
Construction	70,000					70,000
Total	70,000					70,000

Funding Sources	2018	2019	2020	2021	2022	Total
General Fund	70,000					70,000
Total	70,000					70,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1701

Type Improvement

Project Name I-35 and Gardner Rd. Interchange

Useful Life 20 years

Category Street Reconstruction

Cash or Debt: Debt

Priority 2 Very Important

Status Active

Total Project Cost: \$4,283,000

Description

The intersection of 191st and Gardner Road needs to be improved to help reduce traffic safety concerns in this area. Design of the improvements will begin with an operational analysis to determine the best solution for current and future traffic needs. One option that has been considered is a 5-legged roundabout that incorporates Gardner Road, 191st Street, and the I-35 ramps. KDOT is currently working with the City and HDR Engineers on studying the short and long term impacts from this design. Initial review by HDR is positive.

Outside consultant design in 2017 with construction proposed in 2019. This project is important for development along 191st.

Justification

191st Street intersects Gardner Road too close to the on/off ramps for I-35 and creates a hazardous condition. This will only worsen as traffic increases along this corridor and trucks continue to access 191st (north of the interstate). The 191st Street corridor (west of Gardner Road) is already developing in Edgerton. Property within Gardner is ready for development and failure to improve this intersection will delay growth in the city.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
100,000	Land Acquisition	200,000					200,000
	Engineering	333,000					333,000
Total	Construction		3,650,000				3,650,000
	Total	533,000	3,650,000				4,183,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
100,000	MARC		1,415,000				1,415,000
Total	Special Highway Fund	533,000	2,235,000				2,768,000
	Total	533,000	3,650,000				4,183,000

Budget Impact/Other

None/minimal.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1801
Project Name Jamestown Open Channel South of Madison

Type Improvement

Useful Life 30 years

Category Storm Sewer/Drainage

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$230,000

Description

An open, engineered channel conveys stormwater runoff through the rear yards of 14 single family lots south of Madison Street and 11 lots north of Madison Street. The stormwater is collected from an undeveloped field located south of Jamestown, and then conveyed northerly via an open channel to an enclosed storm sewer system at Lanesfield Street.

The recommended solution would be to install two 48-inch HDPEs from the southern boundary of Jamestown to the enclosed system immediately west of Center Street. Depending on the capacity of the downstream storm sewer, a surcharge structure may be required at the connection to the Center Street storm sewer network.

Justification

The open channel on the south side of Madison continually silts in. Additionally, the existing stacked stone retaining walls on both sides have voids behind it that are a safety hazard. This is an ongoing maintenance problem. The open channel system is located on private residential lots; however, the residents have been contacting the City for maintenance since there is no HOA to maintain this facility.

This improvement would reduce safety risks caused by the condition of the retaining walls.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design	26,000					26,000
Contingency		17,000				17,000
Construction		170,000				170,000
Inspection		17,000				17,000
Total	26,000	204,000				230,000

Funding Sources	2018	2019	2020	2021	2022	Total
Debt Service Fund	26,000	204,000				230,000
Total	26,000	204,000				230,000

Budget Impact/Other

Future principal and interest payments will come from the Debt Service Fund.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1802
Project Name Sante Fe From Waverly to Poplar

Type Improvement
Useful Life 20 years
Category Street Construction
Priority 3 Important
Status Active

Cash or Debt: Debt

Total Project Cost: \$4,025,000

Description

The intersection needs to be reconstructed to add turn lanes, sidewalks, substantial drainage structures and to raise the road elevation. A significant challenge is the high pressure gas main/controls on the northwest corner.

Design is in 2017, utilities relocation in 2018 and construction in 2019. The year 2019 is the first time we will be eligible for STP funding. The max STP funding for this project is 80%.

Justification

We are starting to see increased development (another phase of Waverly Pointe just to the east) and the large vacant property at the northeast corner of this intersection is being looked at for substantial commercial possibilities. This intersection also experiences significant flooding and closures during heavy rain events. The northbound and southbound approaches are projected to fail under the current configuration. Virtually any development on the northeast corner will require major modifications to this intersection. To promote economic development, investment in this interchange (eliminate flooding, adding turn lanes and setting the road elevation) is critical.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
322,000	Other	20,000					20,000
Total	Construction	3,583,000					3,583,000
	Utility Relocation	100,000					100,000
	Total	3,703,000					3,703,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
322,000	CARS	1,145,000					1,145,000
Total	SMAC	1,291,600					1,291,600
	Special Highway Fund	1,266,400					1,266,400
	Total	3,703,000					3,703,000

Budget Impact/Other

Intersection will still be shown as a 4-way stop but will be designed to incorporate signalization once warranted (when development occurs). The estimated annual operations and maintenance cost of a traffic signal is \$6,000.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1804

Type Maintenance

Project Name Gardner Lake Downstream Channel Improvements

Useful Life 30 years

Category Storm Sewer/Drainage

Cash or Debt: Debt

Priority 4 Less Important

Status Active

Total Project Cost: \$310,000

Description

Design and construct a new spillway for the lake and downstream channel improvements.

City is looking to reduce degradation of the spillway and to replace the downstream concrete control structures. This project will not reopen the spillway crossing.

Justification

From the 2015 High Hazard Dam Inspection Report:

Service Spillway Control Structure: The principal spillway control structure is in poor condition. The concrete is severely spalled and deteriorated. The reinforcing steel is exposed and is corroded. Water was overtopping the spillway at the time of inspection. Downstream of the structure the channel is relatively flat. Further deterioration of the concrete structure would appear to only continue to drop the pool level of the lake and does not immediately threaten the structural integrity. Important to note that it does not 'immediately threaten the structural integrity of the dam - construction is shown in 2021 - 6 years from the date of the report.

Service Spillway Channel: The first 400 feet of the spillway channel is relatively flat and in good condition. No trees or large brush was observed in this vicinity. Eight concrete drop structures are located along the remaining 1,400 feet of the spillway channel. A few of these drop structures are in poor condition. They have been washed out or undermined in places. Broken off segments of the concrete drop structures were observed further downstream. Additionally, this area has numerous trees that have become established that could impede the conveyance of water during flood events or further impair the spillway channel if washed out. The last drop structure or stilling basin has significant portion of the concrete section that has been dislodged and washed downstream.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design	25,000					25,000
Contingency	25,000					25,000
Construction	250,000					250,000
Inspection	10,000					10,000
Total	310,000					310,000

Funding Sources	2018	2019	2020	2021	2022	Total
Debt Service Fund	310,000					310,000
Total	310,000					310,000

Budget Impact/Other

Future principal and interest payments will come from the Debt Service Fund.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1901

Type Improvement

Project Name Moonlight and Madison Signals

Useful Life 20 years

Category Street Construction

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$314,000

Description

Install signals at the Moonlight and Madison Intersection.

Justification

With the opening of the Casey's store at the southwest corner, the intersection has seen an increase in traffic volumes. The traffic report for Casey's identified left turning movements were an 'F'. Increased traffic and additional development will likely create a condition where signal warrants are met by 2018.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design	20,000					20,000
Contingency		20,000				20,000
Construction		264,000				264,000
Utility Relocation		10,000				10,000
Total	20,000	294,000				314,000

Funding Sources	2018	2019	2020	2021	2022	Total
CARS		142,000				142,000
Special Highway Fund	20,000	152,000				172,000
Total	20,000	294,000				314,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2001
Project Name Waverly Road Reconstruction from 175th to Madison

Type Improvement

Useful Life 15 years

Category Street Reconstruction

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$1,405,000

Description

Waverly Road from 175th to Madison is a rural 2-lane section with no sidewalks and open ditches. It is currently one of the main routes for accessing both the high school and a large commercial tract just south of the school.

Justification

The two lane rural section is not sized to handle the additional traffic from the development of the commercial tract located at the northeast corner of the 175th and Waverly intersection. In addition to the narrow road section, open ditches and no sidewalks create both flooding and safety issues for students walking to school.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design		110,000				110,000
Land Acquisition			20,000			20,000
Construction			1,225,000			1,225,000
Utility Relocation			50,000			50,000
Total		110,000	1,295,000			1,405,000

Funding Sources	2018	2019	2020	2021	2022	Total
CARS			612,500			612,500
Special Highway Fund		110,000	682,500			792,500
Total		110,000	1,295,000			1,405,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2101

Type Maintenance

Project Name Moonlight Road Rehab (I-35 to Buffalo Trail)

Useful Life 15 years

Category Street and Concrete Rehabilitat

Cash or Debt: Cash

Priority 4 Less Important

Status Active

Total Project Cost: \$409,000

Description

Improvements are needed for this rural roadway section before an interchange can be built at Moonlight. The road will remain a 2-lane section unless development dictates otherwise. This project is expected to have CARS funding for 50% of the construction costs. Depending on development, certain improvements will be needed (mill/overlay, widen ditches, etc.) south of Grand.

Justification

Some of the improvements have been made with previous projects including the Grand and Moonlight intersection with USD231 Benefit District. There has been discussion of a new interchange at Moonlight. With very limited city and state funding available, combined with the process to get approval and construct, it will be many years (10 - 20) before the interchange is built. The existing road needs major maintenance to prevent a much more extensive reconstruction in the future.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design				25,000		25,000
Construction/Maintenance				384,000		384,000
Total				409,000		409,000

Funding Sources	2018	2019	2020	2021	2022	Total
CARS				187,000		187,000
Special Highway Fund				222,000		222,000
Total				409,000		409,000

Budget Impact/Other

There will be additional labor and maintenance associated with the new infrastructure; however, costs for mowing the right-of-way and maintaining the drainage ditches will be reduced.

Capital Improvement Program

2018 *thru* 2022

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2201

Type Maintenance

Project Name Center Street Rehab (Main to 167th)

Useful Life 15 years

Category Street and Concrete Rehabilitat

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$471,000

Description

The road varies from a 2-lane section to a 4-lane section between US 56 (Main) and 167th Street. This road is one of the city's main north/south arterials and rehabilitation is needed. With the length and varying width of the road, this is a fairly involved project. There are also improvements to the 167th and Waverly Intersection for \$60K (not signalization but improvements identified in the 2009 Transportation Master Plan) included in this project. These include a 4-way stop, additional signage, modified striping and some shoulder improvements.

Justification

Partial road reconstruction is needed to protect one of the city's two main north/south arterials. However, it is critical for asset/infrastructure management, economic development, quality of life and fiscal stewardship (all 4 of the City Council's goals).

Failure to reconstruct sections of the road (some base patching, curb replacement, mill/overlay and striping) will create the need for complete reconstruction.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design				10,000		10,000
Construction/Maintenance					461,000	461,000
Total				10,000	461,000	471,000

Funding Sources	2018	2019	2020	2021	2022	Total
CARS					230,500	230,500
Special Highway Fund				10,000	230,500	240,500
Total				10,000	461,000	471,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Electric Distribution
Priority 1 Critical
Status Active

Project # EL1801
Project Name Replace Padmount Switchgear Breaker Cabinet

Cash or Debt: Cash

Total Project Cost: \$50,000

Description
 The Padmount Breaker Switchgear Cabinet is designed to have two electrical distribution circuits which can be separated from each other or one circuit can be transferred onto the other circuit by a manual switch lever. We no longer can operate this cabinet because it has a leak somewhere and will no longer hold SF6 gas which is required to operate this cabinet. The SF6 gas extinguishes the arc that occurs when circuits are transferred back and from each other.

Justification
 The Electric Distribution Division had a technician from Kansas Electric Cooperative install SF6 gas in the past and cabinet failed to hold the gas which is required to operate this cabinet safely.
 This Padmount Switchgear Cabinet follows best management practices to provide system redundancy and improved system reliability. This Padmount Switchgear Cabinet is used for back feeding circuits, substation maintenance and load shedding.

Expenditures	2018	2019	2020	2021	2022	Total
Materials	50,000					50,000
Total	50,000					50,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund	50,000					50,000
Total	50,000					50,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL1802

Type Improvement

Project Name Overhead Power Line - Project 123

Useful Life 40 years

Category Electric Distribution

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$310,000

Description

Install a three phase 12.47 kV distribution line from 634 W Main Street to Kansas Logistics Park site along US56.

Justification

The power line is needed to supply power to the site.

Expenditures	2018	2019	2020	2021	2022	Total
Construction	310,000					310,000
Total	310,000					310,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund	310,000					310,000
Total	310,000					310,000

Budget Impact/Other

None/Minimal.

Budget Items	2018	2019	2020	2021	2022	Total
Supplies/Materials	0					0
Total	0					0

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL1804

Type Improvement

Project Name Dogwood Energy Capacity

Useful Life

Category Electric Generation

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$11,970,000

Description

Buy 20 MW owner participation in Dogwood Energy Facility.

Justification

The existing OPPD agreement for 20 MW expires in December 31, 2018 and needs to be replaced with a similar or different product. Buying participation in Dogwood will provide the best product available in the market for both capacity and energy in 2019 and beyond.

Expenditures	2018	2019	2020	2021	2022	Total
Capacity	11,970,000					11,970,000
Total	11,970,000					11,970,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund	11,970,000					11,970,000
Total	11,970,000					11,970,000

Budget Impact/Other

The City will make annual payments to KMEA of approximately \$880,000 for 20 years. These payments will come from the Electric Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL1901

Type Improvement

Project Name Install Switches (3) at Distribution Points

Useful Life 30 years

Category Electric Distribution

Cash or Debt: Cash

Priority 2 Very Important

Status Active

Total Project Cost: \$75,000

Description

Install remove operated switches (3) at critical distribution feed points

Justification

Service reliability and speed of system restoration will be improved by furnishing and installing line sectionalizing switches, operable from the SCADA system by radio control.

Expenditures	2018	2019	2020	2021	2022	Total
Materials		75,000				75,000
Total		75,000				75,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund		75,000				75,000
Total		75,000				75,000

Budget Impact/Other

None/Minimal.

Budget Items	2018	2019	2020	2021	2022	Total
Supplies/Materials		750,000				750,000
Total		750,000				750,000

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2001

Type Improvement

Project Name Sub 3 to Westar Interconnection

Useful Life 30 years

Category Electric Generation

Cash or Debt: Cash

Priority 2 Very Important

Status Active

Total Project Cost: \$1,200,000

Description

Install line source or interconnection from Substation 3 to Westar transmission line.

Justification

Install transmission line source, independent of KCP&L Moonlight substation source at 161 kV, to Substation #3, which will provide additional flexibility to provide a reliable and reasonable cost product to our customers.

Expenditures	2018	2019	2020	2021	2022	Total
Materials			700,000			700,000
Installation			470,000			470,000
Engineering			30,000			30,000
Total			1,200,000			1,200,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund			1,200,000			1,200,000
Total			1,200,000			1,200,000

Budget Impact/Other

None/Minimal.

Budget Items	2018	2019	2020	2021	2022	Total
Contract Services			500,000			500,000
Supplies/Materials			700,000			700,000
Total			1,200,000			1,200,000

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2002

Type Improvement

Project Name Gardner Elementary Underground Project

Useful Life 40 years

Category Electric Distribution

Cash or Debt: Cash

Priority 1 Critical

Status Active

Total Project Cost: \$30,000

Description

Remove 3 phase overhead power line and install 500 ft. of 3 phase underground cable.

Justification

This circuit has had numerous outages in the past due to squirrels.

Expenditures	2018	2019	2020	2021	2022	Total
Materials			30,000			30,000
Total			30,000			30,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund			30,000			30,000
Total			30,000			30,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

City of Gardner, Kansas

Department Utilities

Contact Utility Director

Type Improvement

Useful Life 40 years

Category Electric Distribution

Priority 2 Very Important

Status Active

Total Project Cost: \$150,000

Project # EL2101

Project Name Circuit 31 Overhead Rebuild

Cash or Debt: Cash

Description

Rebuild 1 mile of aging overhead 3 phase power line which is on the north side of the railroad tracks from Sub 2 at S. Moonlight to 153 S. Oak St. behind Cramer's. This power line will be installed were the existing power line is. The existing power line is constructed with 8ft. crossarms and the neutral wire is below the phases. The new power line will be constructed with 10ft. crossarms to prevent phases from coming in contact with each other and the neutral wires above the phases for lightning protection.

Justification

The Electric Distribution Division had issues in the past of the phases slapping together from storms on this overhead line. When that happens it blinks the circuit which causes residents lights to flicker on and off. With the new installation we will be able to space the phases farther apart to prevent the phases from coming in contact with each other. This rebuild will also install the neutral on top for lightning protection.

This circuit serves all of our businesses and residents on the south side of Main St. from S. Center St. to S. Moonlight. This circuit provides the means to "back feed" one feeder circuit from the other in the event that one of the circuits is damaged. This connection follows best management practices to provide system redundancy and improved system reliability.

Expenditures	2018	2019	2020	2021	2022	Total
Materials				150,000		150,000
Total				150,000		150,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund				150,000		150,000
Total				150,000		150,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2102

Type Improvement

Project Name Install Loop Feed on Existing Transmission Line

Useful Life 30 years

Category Electric Generation

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$2,000,000

Description
Install loop feed from Substation 1 to Substation 3.

Justification
Substations 1 and Substation 3 are powered from radial feeders; providing a loop feeder shall provide the option of powering the substation from either direction around the loop.

Expenditures	2018	2019	2020	2021	2022	Total
Materials			1,500,000			1,500,000
Installation			450,000			450,000
Engineering			50,000			50,000
Total			2,000,000			2,000,000

Funding Sources	2018	2019	2020	2021	2022	Total
Electric Fund			2,000,000			2,000,000
Total			2,000,000			2,000,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1801
Project Name Rebuild Clearwell Transfer Pumps

Type Maintenance

Useful Life 10 years

Category Water

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$60,000

Description

Pumps used to transfer water from the chlorine contact basin to the clearwell. Consists of 3 - 15HP pumps operated in a 2duty/1standby mode. Pumps installed in 1998.

Justification

Pumps were installed in 1998 and will be 20 years old as of 2018 when this schedule shows they are to be rebuilt. Pumps will be closely monitored in case an earlier rebuild is needed.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance	60,000					60,000
Total	60,000					60,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	60,000					60,000
Total	60,000					60,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1802
Project Name SCADA System Upgrades

Type Improvement

Useful Life 10 years

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$140,000

Description

SCADA - Supervisory Control and Data Acquisition: WTP uses Wonderware software for monitoring the entire water system (intake, plant functions, towers, tanks, etc. The last upgrade was in 2006 and technology has made huge advancements since then.

Justification

2006 technology needs updating by 2018. System is getting older and monitoring all aspects of the plant is becoming more and more critical (both because of age and increasing state and federal regulations associated with potable water). Old system is obsolete and parts are not available to repair.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	140,000					140,000
Total	140,000					140,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	140,000					140,000
Total	140,000					140,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1803
Project Name Repair Outside Walls of the Wells

Type Maintenance

Useful Life 10 years

Category Water

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$250,000

Description
 Repair outside walls of Clearwell Tank.

Justification
 The tank is exhibiting signs of leaking through the exterior concrete wall. This was identified in the 2015 Water Utility Assessment.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance	250,000					250,000
Total	250,000					250,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	250,000					250,000
Total	250,000					250,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1804
Project Name 1 MGD Connection to WaterOne

Type Improvement

Useful Life Unlimited

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$5,400,000

Description

Install a 1 MGD water connection from S Monticello Drive to south end of Cedar Niles Road.

Justification

The 2017 Master Plans projects a water demand above current water production and recommends an interconnection with WaterOne to provide adequate water supply to City residents.

Expenditures	2018	2019	2020	2021	2022	Total
Construction	5,400,000					5,400,000
Total	5,400,000					5,400,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	5,400,000					5,400,000
Total	5,400,000					5,400,000

Budget Impact/Other

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1805
Project Name Control Valve at 183rd Street Tower

Type Improvement

Useful Life 20 years

Category Water

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$200,000

Description

Install a control valve at 183rd Street Water Tower.

Justification

Hillsdale high service pumps are used to provide water to the City's water distribution system and the two water tanks located in 183rd Street and Kill Creek Road. The KC water tank is presently filled by two booster pumps due to inadequate pressure to fill the tank. This is the result of poor design when the tank was installed causing the 183rd Street tank to cycle quicker with half the storage and creates chlorine residual issues in the system.

The control valve will shut off the water to 183rd tower when the water elevation is 1-foot below the overflow elevation allowing the KC tower to cycle first. This will eliminate the need of the booster pumps and reduce O&M expenses.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	200,000					200,000
Total	200,000					200,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

This project will eliminate the need of the booster pumps and reduce O&M expenses.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1806

Type Improvement

Project Name W. Madison to St. Johns for Loop Feed

Useful Life 20 years

Category Water

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$70,000

Description

Install main line from W Madison Road to St. John subdivision.

Justification

The St. John subdivision is currently a single point of supply. Due to expansion of the subdivision, a secondary source is required to prevent water outage in case of a rupture in the main line that runs along 175th Street.

Expenditures	2018	2019	2020	2021	2022	Total
Construction	70,000					70,000
Total	70,000					70,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund	70,000					70,000
Total	70,000					70,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 15 years
Category Water
Priority 4 Less Important
Status Active

Project # WA1901
Project Name Repair/Repave Water Plant Driveway

Cash or Debt: Cash

Total Project Cost: \$100,500

Description
 Repair or repave Hillsdale WTP main driveway.

Justification
 The driveway was constructed in 2006 with the plant upgrade and has deteriorated over the years due to heavy vehicles and equipment that access the plant on a regular basis.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance		100,500				100,500
Total		100,500				100,500

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund		100,500				100,500
Total		100,500				100,500

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Water/Wastewater Manager
Type Maintenance
Useful Life 15 years
Category Water
Priority 2 Very Important
Status Active

City of Gardner, Kansas

Project # WA2101
Project Name Replace Media Filter

Cash or Debt: Cash

Total Project Cost: \$170,000

Description
 Replace the Media Filter at Hillsdale Water Treatment Facility.

Justification
 The current filter media was installed in 2006. The manufacturer's recommendation is to replace the media after 15 years of service. In 2021 the media will have been in service for 15 years. The media filter will be closely monitored in case the replacement needs to be done earlier.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				170,000		170,000
Total				170,000		170,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund				170,000		170,000
Total				170,000		170,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA2201

Type Improvement

Project Name N. Moonlight Rd. to Copper Springs Loop Feed

Useful Life 20 years

Category Water

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$150,000

Description

Install a water main from Moonlight Rd to Copper Springs subdivision.

Justification

The Copper Springs subdivision is currently a single point of supply. Due to expansion of the subdivision, a secondary source is required to prevent water outage in case of a rupture in the main line that runs along Moonlight Road.

Expenditures	2018	2019	2020	2021	2022	Total
Construction					150,000	150,000
Total					150,000	150,000

Funding Sources	2018	2019	2020	2021	2022	Total
Water Fund					150,000	150,000
Total					150,000	150,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1803
Project Name Replace Remaining Submersible Pumps at KC LS

Type Equipment

Useful Life 15 years

Category Wastewater

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$130,000

Description
 Replace two (2) submersible pumps at Kill Creek Lift Station. These are the remaining submersible pumps; the other two were replaced in 2017.

Justification
 Current pumps were installed in 2002 and now have over 25,000 hours on each pump. There are currently 4 pumps total (2 pumps scheduled for replacement in 2017) and average life expectancy of these pumps with proper maintenance and the heavy load on which they pump is 15 years with the extreme I&I we face with every rain event. The new pumps will be more energy efficient and have a shorter run time on draw down. We also did a cost analysis on a complete rebuild over new and the difference was less than 5,000 per unit. With the complete rebuild we still would not get the efficiency that we would with a new unit due to design changes in manufacturing of the newer style pumps.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance	130,000					130,000
Total	130,000					130,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	130,000					130,000
Total	130,000					130,000

Budget Impact/Other
 This project will create an estimated annual savings of \$18,000 due to reduced electric usage, maintenance costs, and labor. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Water/Wastewater Manager
Type Equipment
Useful Life 15 years
Category Wastewater
Priority 3 Important
Status Active

City of Gardner, Kansas

Project # WW1804
Project Name Replace HVAC Systems at Kill Creek

Cash or Debt: Debt

Total Project Cost: \$50,000

Description
 Replace heating and air conditioning unit at Kill Creek Facility.

Justification
 Current HVAC units has been in service from 2002 till present. The current unit has a SER rating of 8. The minimum for new HVAC systems is 13 and they can go as high as 18.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance	50,000					50,000
Total	50,000					50,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	50,000					50,000
Total	50,000					50,000

Budget Impact/Other
 This project will create an estimated annual savings of \$6,000 due to improved energy efficiency. Future principal and interest payments will come from the Wastewater Fund.

Budget Items	2018	2019	2020	2021	2022	Total
Contract Services	50,000					50,000
Total	50,000					50,000

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Water/Wastewater Manager

City of Gardner, Kansas

Project # WW1805
Project Name Replace 125 HP Blowers at Kill Creek Facility

Type Improvement
Useful Life 30 years
Category Wastewater
Priority 3 Important
Status Active

Cash or Debt: Debt

Total Project Cost: \$175,000

Description

Replace three (3) Hoffman 125 HP blowers at Kill Creek Facility.

Justification

Current 125 HP Hoffman blowers were installed in 2002 and were sized for expansion in 2010. With the lack of expansion and newer technology available we can use 60hp package blower systems that will be more efficient and use way less energy. These units will also accommodate a new plant expansion.

Expenditures	2018	2019	2020	2021	2022	Total
Materials	125,000					125,000
Installation	50,000					50,000
Total	175,000					175,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	175,000					175,000
Total	175,000					175,000

Budget Impact/Other

This project will create an estimated annual savings of \$65,000 due to improved energy efficiency. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Water/Wastewater Manager
Type Equipment
Useful Life 15 years
Category Wastewater
Priority 1 Critical
Status Active

City of Gardner, Kansas

Project # WW1806
Project Name Replace Overhead Crane at Kill Creek LS

Cash or Debt: Debt

Total Project Cost: \$60,000

Description
 Replace overhead crane at Kill Creek Lift Station.

Justification
 The current overhead crane was installed in 2002 and is made for use inside, but not outside. Every time we use the crane we will have to borrow a bucket truck from Public Works and reset the breaker in control box. Not only is this cumbersome, but it is also a safety concern for staff as well.

Expenditures	2018	2019	2020	2021	2022	Total
Materials	60,000					60,000
Total	60,000					60,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	60,000					60,000
Total	60,000					60,000

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

Budget Items	2018	2019	2020	2021	2022	Total
Contract Services	60,000					60,000
Total	60,000					60,000

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Water/Wastewater Manager
Type Improvement
Useful Life 30 years
Category Wastewater
Priority 3 Important
Status Active

City of Gardner, Kansas

Project # WW1807
Project Name Replace BDP Belt Press at Kill Creek Facility

Cash or Debt: Debt

Total Project Cost: \$500,000

Description
 The current belt press is 30 years old and was bought as a reconditioned unit.

Justification
 We are seeing our processed sludge out of the unit at 14-16 % dry weight. New rotary fan units are getting the processed sludge weights to 22-24%. This difference in weight reduction will create some cost savings.

Expenditures	2018	2019	2020	2021	2022	Total
Materials	450,000					450,000
Installation	50,000					50,000
Total	500,000					500,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	500,000					500,000
Total	500,000					500,000

Budget Impact/Other
 The new fans will be able to process more sludge, which will result in annual cost savings of \$40,000. The estimated savings are due to reduced costs for labor, water and electric usage. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1808

Type Maintenance

Project Name Remove Organics from Plant Thickeners/digesters

Useful Life 20 years

Category Wastewater

Cash or Debt: Cash

Priority 2 Very Important

Status Active

Total Project Cost: \$148,000

Description

Need to remove all organics "rags, hair, grease, grit, etc." from thickener and digesters.

Justification

Removal of organics will allow for more space and better treatment of sludge. This will also let staff evaluate the structural condition of concrete basins. Cleaning and inspection should be done every 15 years.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance	148,000					148,000
Total	148,000					148,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	148,000					148,000
Total	148,000					148,000

Budget Impact/Other

Budget Items	2018	2019	2020	2021	2022	Total
Contract Services	148,000					148,000
Total	148,000					148,000

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1809
Project Name South Lift Station Storage Tank Construction

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,100,000

Description

Construct a 500,000 gallon storage tank at the South Lift Station, with plans for expansion to 2,600,000 gallons of storage. This will provide the storage needed to buffer the flows. This tank will be needed when the peak flow exceeds 2500 gpm.

Justification

The pumping capacity of the S. lift station is 2500 gpm, the lift station is currently at capacity. Once the peak flow exceeds this level, there could be significant backups near the lift station. Flows are expected to exceed that volume with the continued development of the lift station service area. Flow records will confirm the need for the addition of the tank, prior to construction. This is a high priority project due to the expected development in the basin. The project was identified by staff and confirmed by the 2009 Wastewater Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Contingency	300,000					300,000
Engineering	150,000					150,000
Construction	1,650,000					1,650,000
Total	2,100,000					2,100,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	2,100,000					2,100,000
Total	2,100,000					2,100,000

Budget Impact/Other

Periodic maintenance on the tank may average \$10,000 per year for painting and upkeep. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1810
Project Name White Drive Gravity Main Replacement

Type Improvement

Useful Life 40 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,200,000

Description

Replace the gravity main between Washington and Madison Street, between Madison and Colleen Dr., and West to Collen and Center Street.

Justification

Gravity main is undersized for expected flows at current and full build out. Development of unannexed properties south of the BNSF RR will not be possible until this project is complete. No additional development can be permitted in the East Lift station basin or in the gravity basin above the BNSF crossing until this project is complete. Design should begin at least a year prior to the construction. The project was identified by staff and confirmed by the 2009 Wastewater Master Plan.

This will replace several pipe runs that are over 50 years old. In addition, it will add capacity to allow development of the unincorporated area south of the BNSF tracks and other areas south of US 56.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design	165,000					165,000
Contingency		200,000				200,000
Engineering		135,000				135,000
Construction		1,700,000				1,700,000
Total	165,000	2,035,000				2,200,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	165,000	2,035,000				2,200,000
Total	165,000	2,035,000				2,200,000

Budget Impact/Other

This project will create an estimated \$2,000 in savings each year due to lower expenditures for chemicals and repair work. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1811

Type Improvement

Project Name WWTP Parallel Relief Lines Ph. 1 & 2

Useful Life 20 years

Category Wastewater

Cash or Debt: Debt

Priority 2 Very Important

Status Active

Total Project Cost: \$2,703,000

Description

Upgrade force main leading to Kill Creek WRRF.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in the 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction	1,487,000	1,216,000				2,703,000
Total	1,487,000	1,216,000				2,703,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund	1,487,000	1,216,000				2,703,000
Total	1,487,000	1,216,000				2,703,000

Budget Impact/Other

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1902

Type Improvement

Project Name North Parallel Relief Lines Ph. 1 & 2

Useful Life 20 years

Category Wastewater

Cash or Debt: Debt

Priority 3 Important

Status Active

Total Project Cost: \$3,600,000

Description

Construct sanitary sewer relief lines on North Lift Station.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in the 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction		1,980,000	1,620,000			3,600,000
Total		1,980,000	1,620,000			3,600,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		1,980,000	1,620,000			3,600,000
Total		1,980,000	1,620,000			3,600,000

Budget Impact/Other

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1903
Project Name Remove Sunset Lift Station

Type Improvement

Useful Life Unlimited

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$177,500

Description

Install gravity lines and remove the lift station on Sunset Street at about 170th Street.

Justification

The lift station was built in a location that can be served with gravity sewer, although it will require acquiring some easements. The current station is overloaded to the point where it cannot readily be upgraded. The cost is significant to remove it, but so is the full replacement cost and the annual maintenance cost. There is a high potential for backups due to the lack of capacity. There are other stations that can be eliminated before this one due to the cost, but eliminating this lift station should be considered as soon as funds permit. The project was identified the 2009 Wastewater Master Plan. Project costs were revised by staff.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design		15,000				15,000
Land Acquisition		25,000				25,000
Contingency		20,500				20,500
Engineering		12,000				12,000
Construction		105,000				105,000
Total		177,500				177,500

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		177,500				177,500
Total		177,500				177,500

Budget Impact/Other

Maintenance cost savings on the lift station would offset the cost of the gravity lines within 25 years. The cost of maintenance per lift station is approximately \$20,000/station for this type of station.

Capital Improvement Program

2018 *thru* 2022

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 20 years
Category Wastewater
Priority 2 Very Important
Status Active

Project # WW1905
Project Name WWTP Clarifier Improvements

Cash or Debt: Debt

Total Project Cost: \$200,000

Description
 Clarifiers are used to help settle the biological solids in the treatment process. The clarifiers are large circular basins located outside (exposed to the elements) and they experience continuous flow. Components need to be rebuilt and system is susceptible to algae growth. Clarifier improvements include covers and scrubber replacement.

Justification
 As identified in the 2015 Wastewater Utility Assessment (Section 5.1.5), the center drives have been rebuilt once and damage has occurred to a scraper arm. The launder brush arms and brushes are worn and do not effectively remove algae. Manual cleaning is a safety issue. The assessment recommends Launder Covers (\$140,000) and replacement of scrubber and scrubber arms (\$60,000) to help mitigate algae growth.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance		200,000				200,000
Total		200,000				200,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		200,000				200,000
Total		200,000				200,000

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1906

Type Maintenance

Project Name Replace/Rebuild Grinder at Big Bull Creek LS

Useful Life 10 years

Category Wastewater

Cash or Debt: Debt

Priority 3 Important

Status Active

Total Project Cost: \$70,000

Description

Replace grinder at Big Bull Creek Lift Station.

Justification

Current grinder was put into service in 2007. Replacing the grinders every 10 years is cheaper than rebuilding due to the long down times in rebuilding and the amount of labor to disassemble and rebuild.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance		70,000				70,000
Total		70,000				70,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		70,000				70,000
Total		70,000				70,000

Budget Impact/Other

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities
Contact Utility Director

City of Gardner, Kansas

Project # WW1907
Project Name Replace 2 Pumps at East Lift Station

Type Equipment
Useful Life 15 years
Category Wastewater
Priority 3 Important
Status Active

Cash or Debt: Debt

Total Project Cost: \$150,000

Description

Replace two (2) dry weather pumps at the East Lift Station.

Justification

With the east lift station expansion in the CIP for 2020. The pumps should be upgraded first so that we can still pump the designed flow of waste water during construction. This will let expansion take place with no interruption to current service. We can replace wet pumps during the construction with no issues.

Expenditures	2018	2019	2020	2021	2022	Total
Maintenance		150,000				150,000
Total		150,000				150,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1909
Project Name East Parallel Forcemain Ph. 1

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,724,000

Description

Upgrade force main from lift station to the gravity interceptor.

Justification

Upgrade force main from lift station to gravity interceptor due to the expected increase in lift station capacity from development south of I-35 as recommended in 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance		1,724,000				1,724,000
Total		1,724,000				1,724,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund		1,724,000				1,724,000
Total		1,724,000				1,724,000

Budget Impact/Other

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2001
Project Name Replace UV System

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$450,000

Description

UV disinfection is a physical process that neutralizes microorganisms as they pass by ultraviolet lamps submerged in the effluent. The plant currently has two 4.5MGD closed chamber units oriented perpendicular to the incoming flow.

Justification

Current system (2001/2002 timeframe) experiences frequent breaks during high flows causing water to leak into the lower level of the building - also averaging \$4k in bulb replacement each year along with continual ohm resistor replacement.

The 2015 Wastewater Utility Assessment (5.1.8) recommended replacement of the UV system. This replacement should consider closed-chamber unit containing lamps that are parallel to the flow. The replacement will be done during the plant expansion.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings			450,000			450,000
Total			450,000			450,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund			450,000			450,000
Total			450,000			450,000

Budget Impact/Other

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2002

Type Improvement

Project Name WWTP New Gravity Interceptor 1

Useful Life

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$686,000

Description

New gravity interceptor to serve area west of Gardner.

Justification

To serve proposed new growth areas west of the city limits and north of the Logistics Park as recommended by 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction			686,000			686,000
Total			686,000			686,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund			686,000			686,000
Total			686,000			686,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

City of Gardner, Kansas

Department Utilities

Contact Utility Director

Project # WW2003

Project Name East Lift Station Improvements Ph. 1

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$435,000

Description

Ultimate flow for the East Lift Station is approximately 4000 gallons/minute. Currently the facility can only pump 120 gallons/minute to the North Lift Station and 180 gallons/minute to the South Lift Station. There is additional area still undeveloped in the basin that could generate 2000 gallons/minute or more, and is included in the 4000 gallons/minute. This means that the force main must be upgraded to handle the capacity of the East Lift Station. Projected capacity need is 1250 gpm.

Justification

Currently the flows from the East Lift Station are split between the North Lift Station and the South Lift Station. The South Lift Station is not designed to receive these flows, and development in the South Lift Station basin is limited by the amount of flow received from the E. lift station, along with other factors. In addition, a second storage tank is required at the East Lift Station unless the capacity is upgraded. Upgrading the capacity for the East Lift Station should be cheaper than building the storage tank. The project was identified by staff and confirmed by the 2009 Wastewater Master Plan.

Much of the flow from the East Lift Station is sent to the South Lift Station, and will overload the South Lift Station as the south basin develops. Upgrading the capacity of the East Lift Station will keep from overloading both the South Lift Station and the new Bull Creek Lift Station in their current configurations. The addition of holding tanks at both locations can also be postponed if this force main and the attendant gravity mains are upsized.

Expenditures	2018	2019	2020	2021	2022	Total
Construction			435,000			435,000
Total			435,000			435,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund			435,000			435,000
Total			435,000			435,000

Budget Impact/Other

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

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2101

Type Improvement

Project Name East Parallel Relief Lines

Useful Life

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$350,000

Description

Construction of sanitary sewer relief lines.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction				350,000		350,000
Total				350,000		350,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund				350,000		350,000
Total				350,000		350,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2102

Type Improvement

Project Name WWTP New Gravity Interceptor 2

Useful Life

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,095,000

Description

Construct new gravity interceptor at WWTP.

Justification

To serve proposed growth area east of Four Corners Road and north of 175th Street as recommended by 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction				1,095,000		1,095,000
Total				1,095,000		1,095,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund				1,095,000		1,095,000
Total				1,095,000		1,095,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2201

Type Improvement

Project Name Nike L.S. and Forcemain Improvements

Useful Life

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$365,000

Description

Construct new lift station and forcemain at Nike LS.

Justification

To serve proposed growth area between S Gardner Road, S Moonlight, 191st Street and W 199th Street as recommended by 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance					365,000	365,000
Total					365,000	365,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund					365,000	365,000
Total					365,000	365,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2018 *thru* 2022

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2202

Type Unassigned

Project Name South Parallel Relief Lines Ph. 1

Useful Life

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,680,000

Description

Construct new sanitary sewer relief lines at South LS.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in 2017 Master Plan.

Expenditures	2018	2019	2020	2021	2022	Total
Construction					1,680,000	1,680,000
Total					1,680,000	1,680,000

Funding Sources	2018	2019	2020	2021	2022	Total
Wastewater Fund					1,680,000	1,680,000
Total					1,680,000	1,680,000

Budget Impact/Other

None/Minimal.

PRINCIPAL AND INTEREST PAYMENTS



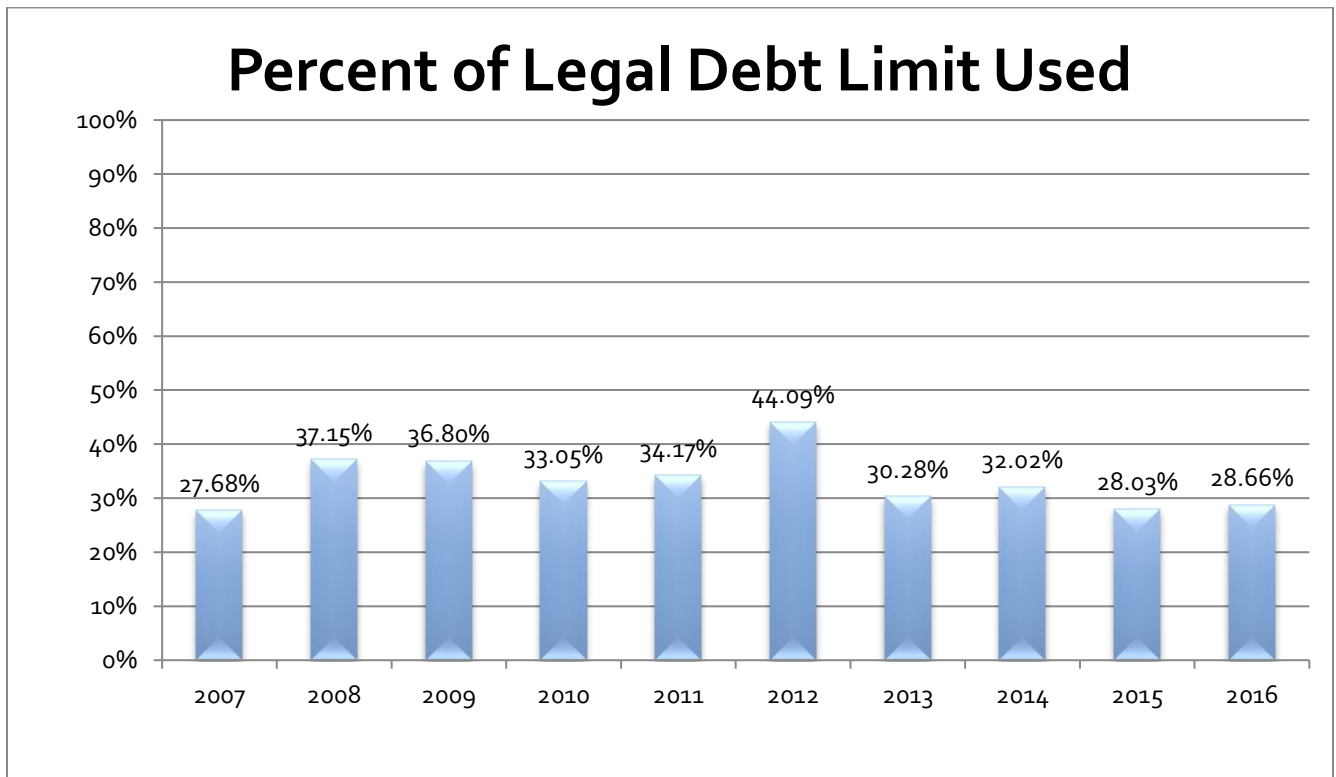
Below is a schedule of debt payments. Please see the City's CAFR (Comprehensive Annual Financial Report) located on the City's website for more details, including detailed debt schedules with amounts,

	2018	2019	2020	2021	2022
<u>Debt Service Fund</u>					
Principal	4,204,050	2,703,854	2,726,267	2,815,067	2,381,767
Interest	941,150	832,392	788,868	739,472	681,615
Total	5,145,200	3,536,246	3,515,135	3,554,539	3,063,382
<u>Special Highway Fund</u>					
Principal	45,000	490,700	490,700	490,700	490,700
Interest	14,500	103,022	102,122	101,222	100,322
Total	59,500	593,722	592,822	591,922	591,022
<u>Infrastructure Special Sales Tax Fund</u>					
Principal	325,000	525,000	630,000	635,000	640,000
Interest	77,500	113,750	130,000	126,100	122,050
Total	402,500	638,750	760,000	761,100	762,050
<u>Electric Fund</u>					
Principal	320,000	923,500	678,500	803,500	1,003,500
Interest	629,300	311,265	300,599	322,599	360,474
Total	949,300	1,234,765	979,099	1,126,099	1,363,974
<u>Wastewater Fund</u>					
Principal	2,777,540	2,782,128	3,385,853	3,780,022	2,469,546
Interest	542,445	598,576	651,588	651,854	609,484
Total	3,319,985	3,380,704	4,037,441	4,431,876	3,079,030
<u>Water Fund</u>					
Principal	985,000	650,000	660,000	670,000	685,000
Interest	238,041	214,341	202,941	191,241	179,241
Total	1,223,041	864,341	862,941	861,241	864,241
<u>Airport Fund</u>					
Principal	57,317	39,013	35,000	35,000	35,000
Interest	3,483	1,998	3,588	2,888	2,188
Total	60,800	41,011	38,588	37,888	37,188

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 12/31/16)

Assessed Valuation (1)	\$181,476,685
Legal Debt Limit (30%)	54,443,006
General Obligation Bonds	37,420,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(21,817,826)</u>
Total net debt applicable to limit	<u>\$15,602,174</u>
Debt Margin	\$38,840,832



(1) Assessed valuation includes assessed values for motor vehicles and recreational vehicles, in accordance with K.S.A. 10-308

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2003-C Cottage Creek Park B.D.	8/15/2003	10/1/18	1.5 - 4.4	270,000	40,000	April, Oct.	October	1,760	20,000	880	20,000
2008-A North Water Tower (Ser 2006B term)	5/15/2008	10/1/2018	3.0 - 3.65	2,910,000	675,000	April, Oct.	October	24,142	330,000	12,592	345,000
2008-A Airport Runway Repaving	5/15/2008	10/1/2018	3.0 - 3.65	170,000	40,000	April, Oct.	October	1,430	20,000	730	20,000
2008-B New Century BD	8/15/2008	10/1/2028	3.125-4.5	2,380,000	1,640,000	April, Oct.	October	70,656	110,000	66,256	110,000
2008-B Nike School Sanitary Sewer B.D. (re)	8/15/2008	10/1/2018	3.125-4.0	205,000	50,000	April, Oct.	October	2,000	25,000	1,000	25,000
2008-B Center Street Commons B.D. (redeem	8/15/2008	10/1/2018	3.125-4.0	630,000	145,000	April, Oct.	October	5,800	70,000	3,000	75,000
2008-B North Sewer Lift Station (redeem 20	8/15/2008	10/1/2018	3.125-4.0	6,200,000	1,405,000	April, Oct.	October	56,200	690,000	28,600	715,000
2008-B Aquatic Center Part 2	8/15/2008	10/1/2018	3.125-4.0	435,000	100,000	April, Oct.	October	4,000	50,000	2,000	50,000
2008-B Electric Substation #3 Landscaping	8/15/2008	10/1/2018	3.125-4.0	50,000	10,000	April, Oct.	October	400	5,000	200	5,000
2009-A Bull Creek Lift (redeem 2005B inter)	9/1/2009	10/1/2019	2.0-3.7	100,000	30,000	April, Oct.	October	1,020	10,000	710	10,000
2009-A University Park BD (redeem 2008C	9/1/2009	10/1/2024	2.0-4.0	2,895,000	1,715,000	April, Oct.	October	64,320	185,000	58,585	190,000
2009-A Kill Creek Drive/Water BD (redeem	9/1/2009	10/1/2024	2.0-4.0	2,542,972	1,505,000	April, Oct.	October	56,410	165,000	51,296	170,000
2009-A Electric Improvements	9/1/2009	10/1/2019	2.0-3.7	2,167,028	710,000	April, Oct.	October	24,186	230,000	17,056	235,000
2010-A Moonlight Road	9/1/2010	10/1/2030	2.0-3.6	2,770,000	2,090,000	April, Oct.	October	64,160	120,000	61,760	125,000
2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	1,055,000	April, Oct.	October	32,316	55,000	31,546	60,000
2012-A Kill Creek Sewer BD (redeem 2011E	2/1/2012	8/1/2032	1.0-3.0	3,995,000	3,390,000	Feb., Aug.	August	76,244	175,000	74,056	180,000
2012-C Refunding KDHE Loan C20 1514-0	4/12/2012	9/1/2021	2.0-4.0	11,745,000	6,905,000	Mar., Sept.	September	262,700	1,350,000	222,200	1,315,000
2013-A Refunding (refi 2004D; advance cro	3/27/2013	10/1/2024	2.0-2.25	750,000	525,000	April, Oct.	October	10,588	125,000	8,088	110,000
2014-A USD 231 School Campus BD (refi 2	4/10/2014	10/1/2029	2.0-3.125	3,950,000	3,550,000	April, Oct.	October	94,920	235,000	87,868	240,000
2014-A White Drive Sanitary Sewer (refi 20	4/10/2014	10/1/2029	2.0-3.125	945,000	850,000	April, Oct.	October	22,694	55,000	21,044	60,000
2014-B Refunding (refi KDOT Loan TR0	12/23/2014	10/1/2029	2.0-3.0	2,905,000	2,605,000	April, Oct.	October	63,500	175,000	60,000	180,000
2014-B Refunding (refi KDOT Loan TR0	12/23/2014	10/1/2022	2.0-3.0	540,000	410,000	April, Oct.	October	8,200	65,000	6,900	65,000
2015-A Refunding (refi KDHE 2006 Hill	7/15/2015	8/1/2026	3.00	3,945,000	3,625,000	April, Oct.	October	108,750	355,000	98,100	370,000
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	1,380,000	April, Oct.	October	31,280	130,000	37,500	125,000
2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	1,490,000	April, Oct.	October	33,773	25,000	43,950	15,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25%	855,000	855,000	April, Oct.	October	17,473	80,000	21,526	80,000
2017 GO Streets Phase 2	12/2017		est. 1.450,000			April, Oct.	October	0	0		
Total G.O. Bonds					37,420,000			1,154,184	4,895,000	1,031,905	4,940,000
Revenue Bonds:											
2012-A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	2,015,000	May, Nov.	November	41,476	345,000	34,576	375,000
Total Revenue Bonds					2,015,000			41,476	345,000	34,576	375,000
Other:											
State of KS Revolv Loan - 2006 (Bull Cr	11/6/06	9/1/27	2.40	3,483,009	1,762,277	March, Sept.	March, Sept	45,779	139,963	42,046	143,696
State of KS Revolv Loan- 2012 (Big Bull	8/7/12	3/1/34	2.05	10,167,808	9,127,885	March, Sept.	March, Sept	207,489	429,053	197,564	438,977
KDOT Revolv Loan - TR0046 (Lincoln I	5/7/07	8/1/17	3.37	1,533,638	67,609	Feb., August	August	2,278	67,609	0	0
Total Other					10,957,771			255,546	636,625	239,610	582,673
Total Indebtedness					50,392,771			1,451,206	5,876,625	1,306,091	5,897,673

A

Account Description

The title in each program detail explaining various line items.

Account Fund Structure

Traditional means of categorizing various activities by particular fund.

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

Ad Valorem Property Tax

A tax levied on the assessed value of both real and personal property in proportion to the value of the property.

Ad Valorem Tax Levy

A tax based on the value of property (property tax), usually expressed in mills.

Annexation

Territory added to the city.

Annual 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.

Billable Gallons

The number of gallons of water billed by the utility billing division throughout any given period.

Bond

A written promise to pay a specified sum of money on a specific date at a specified interest rate.

Bond Rating

A rating that is received from Standard & Poor's or Moody's Investors Service that expresses the creditworthiness of the city.

Budget

A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

Budget Amendment

A formal change to the budget during the year to increase expenditure limits.

Budget Fund

A fund that is required by statute to be budgeted. This fund will have expenditures in all three columns of the fund page.

Budget Hearing

The formal hearing for the budget to be presented to the governing body for adoption and approval and the opportunity for public input.

Budget Law

A series of the statutes, K.S.A. 79-2925 to 79-2937, which includes specific requirements for preparing the budget document. The budget sets a limit on expenditures and tax levies.

Budget Overview

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating

funds. Spreadsheets and charts are used to convey budgetary information on city funds.

Budget Workshop

Sessions held between staff, City Council, and possibly the public to review general direction, goals and objectives, and strategic initiatives for the city.

C

Comprehensive Annual Financial Report (CAFR)

A thorough and detailed presentation of the city's financial condition. Serves as the annual report for the City of Gardner.

Capital Improvement Program (CIP)

A long-range plan of various equipment, structural and infrastructure improvements over a fixed period.

Capital Improvement Reserve Fund

Provides funding for multi-year major capital improvement projects as identified by the Capital Improvement Program.

Capital Outlay

Expenditures for land, buildings, building improvements, vehicles, machinery and equipment, infrastructure and all other tangible assets over \$10,000 that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities and infrastructure other than those financed by enterprise funds and trust funds (source: GAAFR, 1988, p. 291).

Cash Basis Law

A statute, K.S.A. 10-1116, which requires that cash be on hand before incurring an obligation. Most city and county funds fall under this requirement.

Charges for Services

A category of revenue accounts which include fees paid for services rendered by the City. For example, utility charges, various recreational fees, and inspection and zoning fees.

City Sales Tax

A one percent sales tax charged on goods and services sold within the city. Proceeds are collected by the State and returned to the city at no charge. The first one-half (\$.005) of the sales tax was approved by voter referendum on August 3, 1982 and took effect on November 1, 1982. The second one-half (\$.005) of the sales tax was approved on November 8, 1988 and took effect on January 1, 1989.

City/County Highway

See Special City and County Highway.

Commodities

Expendable items that have a short life span or are consumed during normal operations including, but not limited to: office supplies, operating supplies, books and literature, uniforms, training and other items.

Community Development Block Grant (CDBG)

The City of Gardner participates as a sub-grantee in the Johnson County Community Development Block Grant Program (CDBG). The Federal Government provides the CDBG funds through Johnson County, Kansas for distribution to various municipalities for improvements.

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.

Current Assets

Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Examples could include cash and short-term investments.

Current Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within one year.

Current Year

The fiscal and budget year that applies to present time.

D

Debt

An obligation resulting from borrowing money. Examples could include general obligation bonds, revenue bonds, no fund warrants, temporary notes and state revolving loans.

Debt Service

Expenditures to pay the principal and interest of all bonds, and other debt instruments according to a predetermined payment schedule.

Debt Service Fund

A fund used to account for the accumulation of resources and payment of general obligation and revenue bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the city is obligated in some manner for the payment. (source: GAAFR, 1988, p. 287).

Delinquent Taxes

Taxes unpaid after the date when the penalty for non-payment starts. These taxes are delinquent until abated, canceled, paid, or converted into tax liens.

Department

A major administrative organizational unit of the city which indicates overall management responsibility for one or more activities.

Depreciation

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

E

Encumbrances

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

Employee Benefits

Benefits provided for employees.

Enterprise Fund

A fund in which services provided are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services be financed or

recovered primarily through user charges. Examples of enterprise funds are Water, Wastewater and Electric funds.

Excise Taxes

Taxes that are paid by a property owner when a property is platted for development or when applying for a building permit.

Exempt

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

Expenditure

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

F

Facility Improvement

Capital improvement to build physical above ground structures or improve those structures.

Fines and forfeitures

Revenue provided to the city through court fines and fees, as well as diversion.

Fiscal Year (FY)

A 12-month period to which the annual operating budget applies, and at the end of which, government determines its financial position and the results of its operations. The City of Gardner's fiscal year begins January 1 and ends the following December 31.

Franchise Fee

A fee levied by the City on the utility companies, such as electric, telephone, cable and natural gas.

Full-Time Equivalent (FTE)

Acronym for full time equivalent which is 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.

GAAP

Acronym for Generally Accepted Accounting Principles.

Government Finance Officers Association (GFOA)

A representation of public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

(source: www.gfoa.org)

Governmental Accounting Standards Board (GASB)

An independent, non-profit agency whose mission is to establish and improve standards of state and local governmental accounting and financial reporting.

(source: www.gasb.org)

Governmental Funds

Funds used to account for tax-supported activities. Budgeted governmental funds include the General Fund, Special Revenue Funds, and the Debt Service Fund.

Grants

A contribution by a government or other organization which must be spent to complete a stated program or purpose.

H

Home Rule

Either city constitutional or county statutory authority to exempt a city or county from any law

that is not uniformly applicable. Home rule process includes a charter ordinance or resolution, two publications and a protest petition provision.

I

Indebtedness

See Debt

Infrastructure

The basic physical systems of a population, including roads, utilities, water, wastewater, etc. These systems are considered essential for enabling productivity in the economy.

Initiatives

Short-term goals and projects, identified by the governing body during the budget process.

Interest Income/Earnings

Funds earned through investment instruments.

Intergovernmental Revenue

Revenue received from other governmental agencies and municipalities.

Internal Service Funds

Funds made up of entities that provide internal support to City departments on a cost reimbursement basis. Examples are Risk Services, Information Technology, Building Maintenance, and Utility Billing.

J

K

Kansas City Power & Light (KCP&L)

A regulated electric utility serving northwest Missouri and eastern Kansas counties.

(source: www.kcpl.com)

L

Lease Purchase

A contractual agreement which entitles one party the right to use property for a specific period of time and includes a provision for purchase of the property.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Licenses and Permits

Revenue category including but not limited to building permits, construction permits and lake dock permits. Various licenses include liquor, business and animal licenses.

Local Alcoholic Liquor Tax

K.S.A. 79-41a01 et seq., as amended levies a 10% gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The money is distributed on March 15, June 15, September 15 and December 15.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Major Fund

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item. A fund may also be classified as a major fund for qualitative reasons, such as a fund that is viewed as particularly important because of public interest or for consistency.

Mill Levy

Assessed property tax rate used to impose taxes for the support of governmental activities. A mill levy is expressed as one dollar of tax per \$1,000 of assessed valuation.

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax

Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to

their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located. Distributions are received every other month beginning in January.

N

Non-Exempt

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

O

Ordinance

A law set forth by a governmental authority.

Operating Expenditures

A category of recurring expenses, other than personal services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, and utilities.

Organizational Chart

A flow chart showing the chain of command and structure of the city.

P

Park Sales Tax

Retailers' sales tax in the amount of one-half of one percent (0.5%) levied in the City of Gardner for the purpose of renovations and expansion of the Gardner swimming pool, development of a new community park, and all things related and necessary to such projects. Park sales tax was effective on January 1, 2006 and will sunset December 31, 2015.

Personal Property

Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

Personal Services

Expenditure classification for salaries, wages, and fringe benefits of City employees.

Personnel Summary

Detailed summaries of all full-time and part-time personnel by program.

Priority-Based Budgeting

Allocates resources in the budget to desired outcomes and results identified by the governing body.

Programs

A division of each department or a specific function related to that department.

Program Classification

A grouping of various programs by function.

Program Description

A detailed interpretation of each particular program and its function within the overall organization.

Property Tax

See Ad Valorem Property Tax.

Proprietary Funds

Funds that are used to account for operations that are financed and operated in a manner similar to a private business enterprise. Proprietary funds include enterprise funds and internal service funds.

Q

R

Reserves

Funds set aside to support unknown or unforeseen disbursements of a legal or emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

Revenue

All money that the government receives as income. It includes such things as tax payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

Revenue Analysis

A detailed description of the revenue sources by particular fund for different fiscal years.

Revenue Bonds

Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments.

S

Special Assessment

A compulsory charge made against certain properties to pay all or part of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Park Sales Tax

See Park Sales Tax.

Special Revenue Funds

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

Strategic Goals

Budget priorities established by the governing body which guide the vision for the city.

T

Tax Increment Financing (TIF)

Pursuant to the Kansas Tax Increment Financing Act, KSA 12-17 70 et. seq., as amended, Kansas municipalities are authorized to establish Redevelopment Districts and prepare Tax Increment Financing Redevelopment Project Plans. TIF allows municipalities to pay for public improvements related to redevelopment districts whereby the property taxes in a district are frozen, and the incremental increase in property taxes due to a new development, as well as a city's unrestricted 1% sales tax generated as a result of the development, can go to pay eligible project costs. Eligible project costs may include horizontal infrastructure improvements, land acquisition costs, demolition costs, and other fees associated with project redevelopment within a redevelopment district.

Transient Guest Tax

A transient guest tax of eight percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 18.

U

Use Tax

A tax on goods from outside Kansas purchased by individuals and businesses in Kansas which are used, stored or consumed in Kansas.

V

W

X

Y

Z

LIST OF ACRONYMS

Definitions for each are included in the glossary above.

ADA

Americans with Disabilities Act

CAFR

Comprehensive Annual Financial Report

CARS

County Assistance Road System

CDBG

Community Development Block Grant

CIE

Capital Improvement Element

CIP

Capital Improvement Program

CMMS

Computerized Maintenance Management System

CPI

Consumer Price Index

CVSA

Commercial Vehicle Safety Alliance

EOY

End of Year

FAA

Federal Aviation Administration

FTE

Full-Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

GO

General Obligation

HDHP

High Deductible Health Plan

HMO

Health Maintenance Organization

HSA

Health Savings Account

ISSTF

Infrastructure Special Sales Tax Fund

IT

Information Technology

JIMS

Justice Information Management System

KC

Kansas City

KCADC

Kansas City Area Development Council

KCP&L

Kansas City Power & Light

KDOT

Kansas Department of Transportation

KMEA

Kansas Municipal Energy Agency

K.S.A.

Kansas Statutes Annotated

LAVTRF

Local Ad Valorem Tax Reduction Fund

LKM

League of Kansas Municipalities

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MW

Megawatt

NPDES

National Pollutant Discharge Elimination System

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

SUV

Sport Utility Vehicle

TIF

Tax Increment Financing

USD

Unified School District

WWTP

Wastewater Treatment Plant