



City of Gardner
Adopted Budget
Fiscal Year 2015-2016



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 1, 2015

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

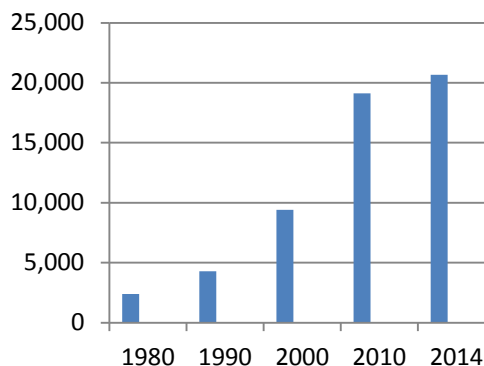
Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along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

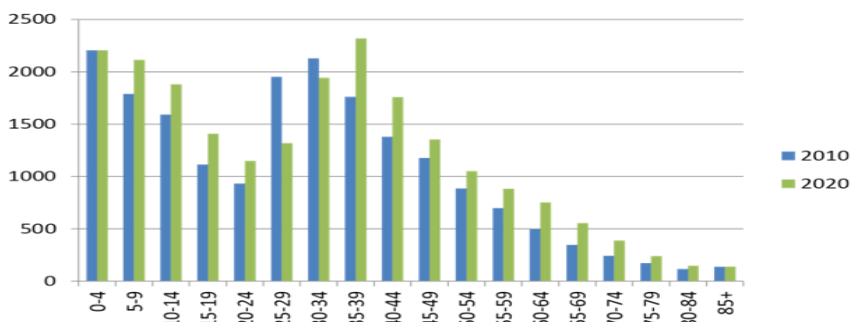
Population Growth

The 2014 population of 20,667 was an 8.1% increase from 2010.

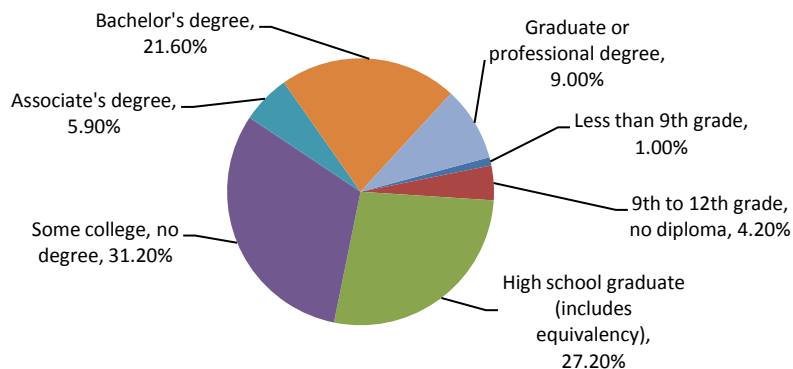
Year	Population
2014	20,667
2010	19,123
2000	9,396
1990	4,277
1980	2,392



Gardner's population 10-year comparison



Educational Attainment (2013)



COMMUNITY PROFILE



Housing (2013)

Total housing units	7,328	
Occupied housing units	6,906	94.2%
Vacant housing units	422	5.8%

Homeowner vacancy rate	3.2%
Rental vacancy rate	8.4%

UNITS IN STRUCTURE

Total housing units	7,328	
1-unit, detached	4,739	64.70%
1-unit, attached	1,227	16.70%
2 units	40	0.50%
3 or 4 units	251	3.40%
5 to 9 units	283	3.90%
10 to 19 units	161	2.20%
20 or more units	66	0.90%
Mobile home	561	7.70%
Boat, RV, van, etc.	-	0.00%

Poverty (2013)

Population below poverty level	730
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Age:	
Under 18 years	36.6%
18 to 64 years	59.8%
65 years and over	3.6%

Male	34.0%
Female	66.0%

Race:	
White	89.0%
Black	0.5%
Two or more races	10.5%

Demographic Overview

2014 unless noted

31.8 yrs	Gardner median resident age
36.0 yrs	Kansas median resident age
\$ 66,981	Gardner estimated median household income (2013)
\$ 51,332	Kansas estimated median household income (2013)
\$159,900	Gardner estimated median house or condo value (2013)
\$128,400	Kansas estimated median house or condo value (2013)
\$ 926	Gardner median gross rent (2013)

Local Employers

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	800
Wal-Mart	Retail	250
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	174
Coleman	Warehouse/Distribution	167
TradeNet Publishing	Publisher	130
Price Chopper	Grocery	130
City of Gardner	Municipal Government and Services	128
Medical Lodge Gardner	Nursing/Rehabilitation	111
D.O.T. Label	Packaging products	86
Cramer	Sports Medicine Products	50

USD 231 – Gardner Edgerton School District

USD 231 includes 7 elementary schools, 3 middle schools and 1 high school that serve over 5,000 students annually from both Gardner and Edgerton, Kansas.

Elementary Schools

Edgerton Elementary
Gardner Elementary
Grand Star Elementary
Madison Elementary
Moonlight Elementary
Nike Elementary
Sunflower Elementary

Middle Schools

Pioneer Ridge Middle School
Wheatridge Middle School
Trail Ridge Middle School

High Schools

Gardner Edgerton High School



***321 students graduated
from Gardner Edgerton
High School in 2015***

Recent City Awards

- **BlueCHIP Award**
The Parks and Recreation Department received the Blue Cross Blue Shield – BlueCHIP Award in 2014 for encouraging and supporting healthy lifestyles through programs, initiatives, policies, recreation facilities and community-wide events.
- **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.

City Communications



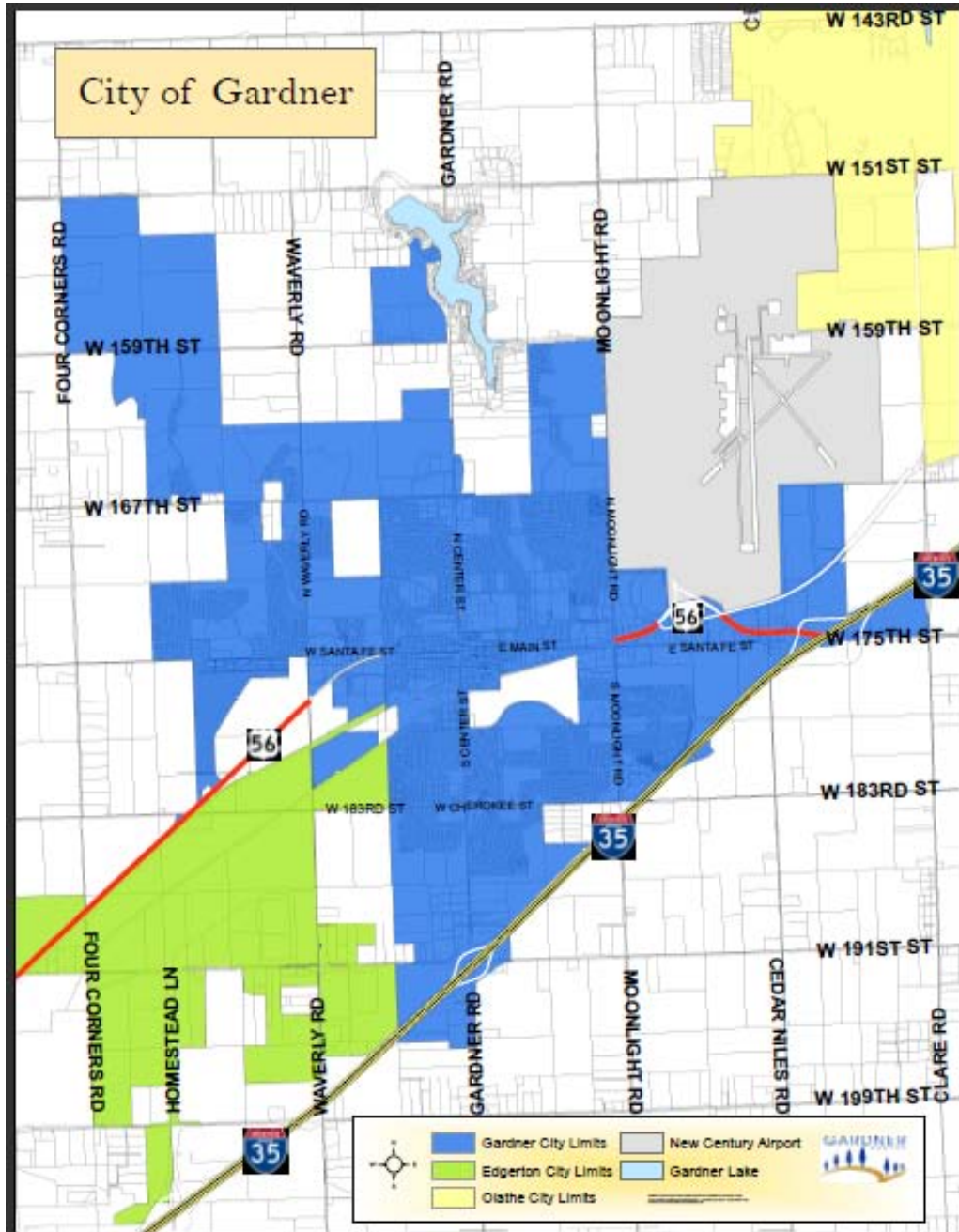
www.gardnerkansas.gov

www.facebook.com/CityofGardnerKSGovernment

www.youtube.com/CityofGardnerKS

www.twitter.com/GardnerKansas

City of Gardner Johnson County, Kansas



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To the Mayor and City Council,

Introduction

I am pleased to present the Fiscal Year 2015-2016 Recommended Budget. The budget represents the value placed on providing prudent fiscal management and effective delivery of services. As I continue moving this organization toward becoming a high-performance agency, I am committed to providing you with a budget that meets the key elements listed below:

- 1) It is balanced and structurally sound, as represented by our strong reserves in both the General Fund and the utility funds.
- 2) It demonstrates the value we place on our employees through the wage increases and increased health benefits.
- 3) It addresses critical infrastructure needs and services to our residents and businesses while maintaining the current mill levy and utility rates.
- 4) It addresses long-term fiscal sustainability of our city through economic development.

The Fiscal Year 2015-2016 Budget totals \$50.0 million. The total mill rate is 29.434, which will generate \$2.95 million in General Fund ad valorem tax revenue and \$1.48 million in the Debt Service Fund (a.k.a. Bond & Interest Fund) while enhancing city services and improving operating efficiencies and effectiveness.

Background

Gardner is making a new name for itself. While in past years, the City was seen as thinly populated, non-emergent and was the unfamiliar Johnson County city, Gardner has now become one of Kansas' top 25 largest cities and cited as the third fastest-growing city based on projected population growth between 2014 and 2019. With the BNSF's intermodal facility under development at a neighboring city, Gardner is poised to become the Midwest's hub for economic development.

With these nascent conditions, the City of Gardner's Governing Body recognized the need to create a new public image to truly reflect the direction the city was moving toward, which is to become a flourishing city of influence that is recognized for its best practices and business-friendly procedures. This revelation led to bolstering their City leadership staff that held specific skill sets to help identify and accomplish the City's vision and goals. The Governing Body then adopted a "High-Performance Organization" Framework, which is a conceptual, scientifically validated structure that managers can use for deciding what to focus on in order to improve organizational performance and make it sustainable. Leadership then evaluated all business practices to ensure the use of high-performance work systems. Each system had to reflect the vision of the Governing Body - directly or indirectly in the most efficient manner. One of the work systems evaluated included the budgeting process.

In 2013 and early 2014, following a series of workshops to engage in visioning and planning and to obtain community input from stakeholders, we moved to a strategic budget process that would balance maintaining Gardner citizens' quality of life and level of city services while maximizing economic opportunities. Consequently, the recognized best practice of "budgeting for results or outcomes," also known as "Priority-Based Budgeting," was implemented beginning with the FY 2014 budget. The development of the FY 2016 budget will be the third year using this budget process.

The City has already received recognition and accolades for its recent fiscal-related practices and will continue to explore more sophisticated strategies and tools for the betterment of City operations, as well as for the Gardner community.

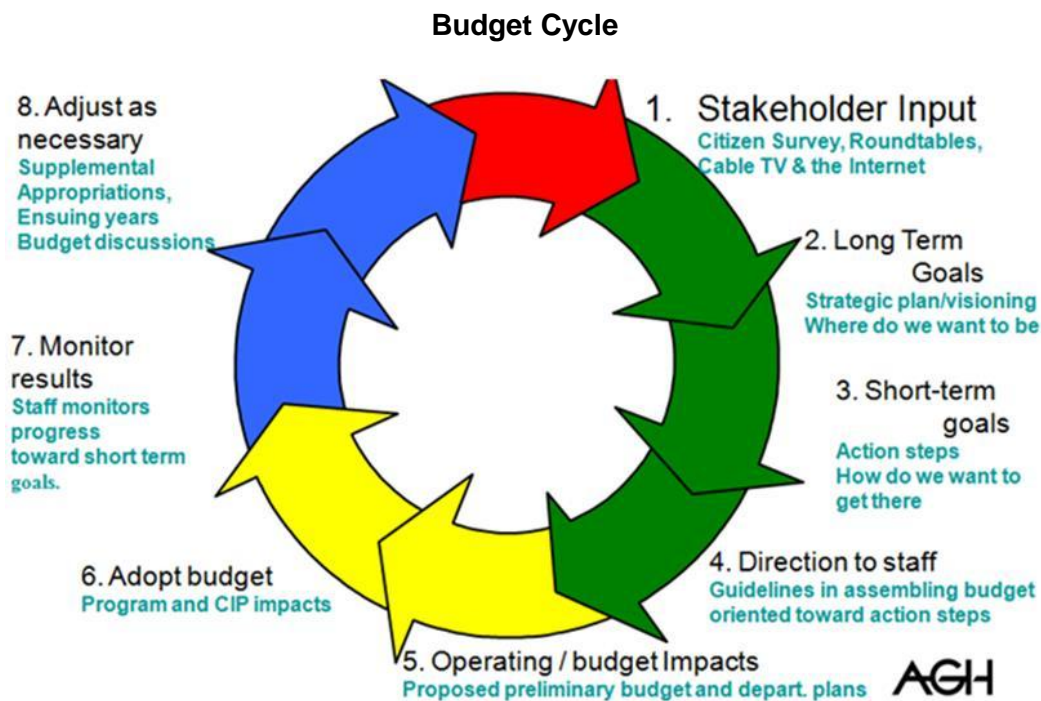
Budget Process

Priority-Based Budgeting aligns resources in the budget with desired outcomes and results identified by the Governing Body. Further, it includes evaluating results and adjusting the process as needed. The Priority-Based Budgeting process is designed for the Governing Body and city staff to be fiscally astute stewards of taxpayers' dollars by making strategic decisions with the City's resources, monitoring and correcting to ensure the validity and sustainability of those decisions, and requiring accountability for results that were the basis for a budget allocation.

Each year following stakeholder input, the Governing Body reviews their long-term strategic goals they use to guide their vision – and their funding decisions – for the budget, adjusting those strategic goals as necessary.

Subsequently, using both internal and external stakeholder input, city staff develops short-term goals and projects, known as “initiatives,” that support the Governing Body’s strategic goals.

Priority-Based Budgeting is a cyclical planning tool, and each year’s budget builds upon the last in a cycle of continuous process improvement, as illustrated by the “Budget Cycle” below.



A review of our efforts to enhance service levels is revealed in the summaries for the budgets over the past two years.

FY 2013-2014 – Vision: Developing the Roadmap to Our Destination

Building upon the momentum created in 2013, Gardner's new leadership structure implemented many best practices for visioning, planning, budgeting, economic development, and creating a high-performance organization. The development of major initiatives in 2014 was created from input received during a series of interactive sessions with both the business community and an appointed 18-member "Citizen Visioning Committee." Feedback from these sessions identified that the City needed a strategy for how it would develop in the future. The Governing Body took the first step in developing a strategy for the future when they identified four strategic goals they would use to guide the City's vision:

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

In support of the Governing Body's strategic goals, especially their greatest priority of promoting economic development, the City developed a Comprehensive Plan and an Economic Development Strategy – the "roadmap to our destination" – to further define a path to accomplishing these goals.

The Comprehensive Plan serves as the vision for building a sustainable, resilient community through diversification of the City's land uses. It included goals for preserving established neighborhoods as well as developing new neighborhoods; creating a better mix of residential versus non-residential land uses; keeping our city growing and on the move with successful growth, annexation and transportation mobility strategies; providing sufficient leisure services and facilities; preserving the traditional character of the city; and enhancing the natural environment to increase healthy living.

The Economic Development Strategy complemented the Comprehensive Plan with a vision for moving the city forward with a heightened sense of the City's growth readiness in key corridors. In addition, it addressed the City's ability to leverage its municipally owned utilities to facilitate economic development. The Economic Development Strategy identified seven themes:

1. Develop and maintain a quality community with character
2. Create a community of choice
3. Build an image and identity as a business-friendly community
4. Define downtown as a destination
5. Utilize existing assets
6. Be poised for development
7. Diversify the economic base

Key initiatives also included the development of an Information Technology Business/Disaster Recovery Plan, including revising the entire network infrastructure to support and safeguard the integrity of City operations.

FY 2014-2015 – A Roadmap for Building a Community

Building upon the previous 2014 budget with initiatives focused on visioning, planning, and developing a strategy, the 2015 budget “A Roadmap for Building a Community” incorporated initiatives focused on maintaining or improving the City’s existing infrastructure and assets – building the community – while continuing to plan for growth and enhancing fiscal stewardship to efficiently provide core services. Stakeholder input for the 2015 budget cycle included meetings with the faith-based community and the business community; the Governing Body’s CIP tour of city facilities; the 2014 Citizen Survey results; the work of the Comprehensive Plan Advisory Committee (CPAC) while developing the Comprehensive Plan; and the work of the Economic Development Advisory Taskforce while developing the Economic Development Strategy.

Key initiatives included in the 2015 budget that supported the “infrastructure - building the community” theme included updating and revising the land development code; creating a comprehensive economic development incentive policy; completing assessments of the City’s electric, water and wastewater utility systems; installing ADA compliant ramps in the downtown sidewalks; and rehabilitating the Aquatic Center that anchors the northwest corner of a future downtown district. Although not formally identified as a budget “initiative,” a pavement assessment was also performed at the end of 2014 to facilitate development of a strategic, proactive plan to cost-effectively rehabilitate and maintain City streets and pedestrian trails.

The City’s current Zoning Ordinance was adopted in 1992 and the Subdivision Regulations in 2007. Substantial growth and the adoption of the aforementioned Comprehensive Plan and Economic Development Strategy have occurred since the Zoning and Subdivision Regulations were adopted. As part of the implementation of the Comprehensive Plan adopted in 2014, the Zoning and Subdivision Regulations update is well underway. This effort will implement the community’s vision established in the Comprehensive Plan.

FY 2015-2016 – Growth by Choice or by Chance

As part of the cycle of continuous process improvement intrinsic to Priority-Based Budgeting, the theme of the 2016 budget is “Growth by Choice or by Chance” because the focus is to facilitate economic opportunities through infrastructure development and asset management. The City continues its unceasing efforts to efficiently and effectively implement its vision defined by the four strategic goals – with the primary goal of promoting economic development to diversify the tax base and improve financial wealth for citizens at the forefront.

The 2016 initiatives were developed to implement the activities and address the findings of previous years’ planning and projects, including those documented in the previously completed utility system and pavement assessments.

2016 Budget Calendar

**Note: all dates are subject to change*

Phase 1

• Planning

January 2015

- 20th Council Meeting: Presentation of pavement management assessment
- 22nd Citizens Budget Forum

February 2015

- 2nd Council Work Session: Report from Citizens Budget Forum
- 16th Council Meeting: Presentation of utilities assessments
- 23rd Citizens CIP Workshop
- 25th-27th Administration distributes personnel and information technology request forms to departments

March 2015

- 2nd Council Meeting: Presentation of Law Enforcement Facility Feasibility/Space Needs Assessment
- 4th-6th Departments submit personnel and information technology requests to Administration
- 11th Economic Development Symposium
- 13th Administration sends CIP priority ranking models to departments
- 16th Council Work Session: Presentation and discussion of Economic Development Incentive Policy
- 16th Council Meeting: Presentation of compensation study
- 18th Administration distributes performance data forms
- 23rd Council Work Session: Review of EOY 2014 budget performance and FY 2016 Budget Policy Direction
- 30th Departments submit 2016-2020 CIP priority ranking models to Administration
- 30th Departments submit performance data to Administration

Phase 2

• Budget Development

April 2015

- 1st Departments submit 2016 budget requests to Finance
- 1st CIP Committee reviews project rankings and establishes city-wide ranking for CIP
- 2nd – 20th Finance reviews budget requests and makes adjustments
- 20th First draft of budget requests to City Administrator
- 20th Council Meeting: Adoption of Economic Development Incentive Policy

May 2015

- 1st – 15th City Administrator works with Leadership Team to review the budget draft
- 4th Council Work Session: Presentation and discussion of compensation study
- 4th Council Meeting: Outside agencies present 2014-2015 accomplishments and 2016 budget proposals (EDC and Chamber; Johnson County Fire District No. 1 2016 contract extension and 2017 consolidation)
- 18th Council Work Session: Presentation of special sales tax ballot calendar, eligible improvements and Governing Body consensus to prepare for election

Phase 3

• Governing Body Review

June 2015

- 1st Council Meeting: Present 2014-2015 accomplishment updates and FY 2016 department initiatives with estimated costs to support Governing Body's strategic goals
- 15th Council Work Session (optional): Additional budget work session if needed
- 19th Staff finalizes the FY 2016 budget

July 2015

- 6th Finance submits FY 2016 budget to official newspaper setting maximum expenditures
- 6th Council Meeting: Presentation of City Administrator's recommended FY 2016 budget
- 8th Publication of FY 2016 budget in official newspaper
- 20th Council Meeting: Conduct public hearing for budget

Phase 4

• Budget Adoption

August 2015

- 3rd Council Meeting: Budget presentation and adoption
- 25th Statutory deadline for submission of budget to County Clerk

Budget Initiatives

Staff developed short-term goals and projects, known as “initiatives,” to support the Governing Body’s strategic goals. As stated previously, the 2016 initiatives were developed to implement the activities and address the findings of previous years’ planning and projects - including those documented in the utility system and pavement management assessments - and are focused on facilitating economic opportunities through infrastructure development and asset management. The initiatives included in the FY 2015-2016 Budget are listed below.

Promote Economic Development

- Economic Development Corporation – The budget includes continuing support of Southwest Johnson County Economic Development Corporation (SJCEDC) to collaboratively encourage economic development.
- Gardner-Edgerton Chamber of Commerce – The budget includes continuing support of the area Chamber to encourage collaborative business assistance and retention.
- Infrastructure Analysis: Capital Improvement Element (CIE) – As the Governing Body’s greatest priority is economic development, it is important for the City to secure its future and the prime land area around the City’s two interchanges along Interstate 35. As the City previously documented its vision for development in the recently completed Comprehensive Plan, a Capital Improvement Element (CIE) – a 20-year infrastructure analysis – is planned to determine possible costs to extend infrastructure to large areas of undeveloped land around these interchanges. The CIE will also review the ability to serve the existing and infill areas of the City. The CIE will bridge how the City moves from the current state of the City’s infrastructure documented in the utilities assessments to the future vision documented in the Comprehensive Plan.

Infrastructure and Asset Management

- Public Works/Parks Facility Needs Study – This study will identify facility needs (space needs, building footprint, etc.) to determine the best use of City resources to potentially relocate/co-locate both the public works and parks maintenance operations. The interest in relocating the parks maintenance facility stems from the Governing Body’s goal of economic development because the City’s parks maintenance facility is a historic, WPA (Works Progress Administration from the Roosevelt era) building that is perfect for adaptive reuse and is geographically located in the future, envisioned downtown district.

- Salt Storage – The budget contains funding for construction of a covered salt storage facility to replace an open storage facility that is non-compliant with National Pollutant Discharge Elimination System requirements. Many of the components can be reused in the event of relocation.
- Senior Building Rehabilitation – The City’s senior facility needs rehabilitation, especially for ADA accessibility. Rehabilitation also includes upgrading appliances, flooring and overall remodeling. The budget contains funding to complement a requested CDBG grant for the project. If the grant is not approved, the City will use the budgeted funding to make as many of the improvements as possible.
- Phase 2 Merit & Career Ladders – As aforementioned, a compensation study was completed in 2015 to determine how to evaluate and implement merit pay and market comparison corrections. The budget allocates funding to implement a second phase of pay increases, including implementing the Governing Body’s directive to provide promotional opportunities for employees (i.e. career ladders).
- Golf Course Master Plan - The golf course is a City asset and a large, prime parcel of land. The existing 30-year contract the City has with the operator of the golf course expires in 2018. Once the Governing Body determines its vision for this valuable property, a master plan will be developed.
- Four Police SUVs – Vehicle evaluations were conducted in early 2015, which indicated an urgent need to replace over one-half of the City’s police fleet. Four police SUVs were included in the 2015 Estimate (revised) and four were added to the 2016 Budget. SUVs enable police coverage during extreme weather operations.
- Dump Truck – The vehicle evaluation also indicated the need to replace a dump truck.

Improve Quality of Life & Fiscal Stewardship

The 2016 budget initiatives are focused on economic development and infrastructure and asset management. Targeted improvements for the City’s infrastructure are documented in the recently completed utility and pavement assessments. Delays in implementation will lead to further degradation in some cases and will result in additional costs to correct the issues. In order to achieve fiscal stewardship and maintain the quality of life, timely completion of these projects is essential.

- Implement improvements identified in the utility assessments – planned improvements identified in the utilities assessments may be funded from the increasing reserves in the utility funds. For more costly improvements, the City may prefer to pay utility debt from revenues generated in the utility funds. The phasing and scope of the improvements will be determined with the assistance of the newly appointed Utilities Director and the Utility Advisory Commission.
- Implement the pavement management plan for improvements to streets and pedestrian trails – the street improvements are not included in the 2016 budget because the intended funding is revenue generated by the renewal of the .5% special purpose sales tax scheduled for voter consideration in September. If the sales tax renewal is defeated by voters, the scope and timing of street improvements will be reviewed and likely

curtailed. The pedestrian trails and bridges are included in the General Fund, but may be funded from the special purpose sales tax if it's approved.

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.

- There is increased competition from neighboring jurisdictions regarding the annexation of available land.
 - Action planned – The City will develop an annexation strategy in 2016.
- The City is directly accessed by two interchanges on Interstate 35 (175th & I-35 and Gardner Road & I-35); although this is obviously an opportunity, the area around the interchanges lacks infrastructure necessary for development.
 - Action planned – The City will conduct an infrastructure analysis in 2016 to determine needs, constraints, and costs associated with providing service to these new areas. The City will also acquire land on the other side of the interstate at the 175th & I-35 interchange to support the future construction of a new electric substation. The substation will enable the City to provide electric service to new development areas.
- Deferred street and trail maintenance has led to the need for large reconstruction projects.
 - Action planned – The Governing Body is pursuing renewal of a .5% special purpose sales tax for improvements to streets, trails, sidewalks and pedestrian bridges. The proposed ballot measure will be voted on in September 2015. The proposed 2016 budget does not currently include this potential revenue stream (estimated at \$1,000,000 annually). The 2016 budget will be amended next year if the measure is approved. If the .5% special purpose sales tax is not approved, the City's proposed street preservation program will be dramatically scaled back due to lack of funding.
- There is a need to construct new facilities for the Police Department/Municipal Court, Public Works Operations Division and Parks Maintenance Division. Current revenue levels will not support the estimated debt service for these new facilities.
 - Action taken/planned – A Facility Space Needs Study was completed for a new Police Department/Municipal Court, and it was presented to the Governing Body in March. In 2016, a similar study will be conducted for the other two facilities. Funding options will be considered during the 2017 budget process.
- Development opportunities related to the BNSF Intermodal are increasing and may provide potential tax revenue for future budgets.
 - Action taken – the City developed a new Economic Development Strategy in 2014 and adopted a complementary Economic Development Incentive Policy in 2015. These two policy documents will help the City target and attract desired

development and diversify the tax base. The expansion and diversification of the tax base will help fund future infrastructure needs.

- The City's water treatment plant, wastewater treatment plant and electric facilities have aging equipment and must be ready to meet development needs.
 - Action taken – In 2015, the City conducted assessments for all three utilities, which identified capital improvements needed for each facility. The recommendations were included into the City's five-year Capital Improvement Program. The costs for the 2015 and 2016 capital projects for the utilities were included in the FY 2015-2016 budget and may be funded from increased reserves without increasing any utility rates.
- The Johnson County Appraiser projects a 7.4% increase in the City's total assessed value, which will increase property tax revenues in 2016.
 - Action taken – The Governing Body directed to hold the 2016 mill rate steady and use the increased revenues to help fund operations and debt service.
- Delinquencies in special assessment revenue continue to negatively impact the Debt Service Fund. The statutory process to collect delinquent property taxes and assessments is lengthy, and these taxes are collected by Johnson County; the City has no direct control over the process.
 - Action planned - The City will continue to communicate to Johnson County the need to collect the delinquent special assessments. For the 2016 budget, two mills will be moved from the General Fund levy to the Debt Service Fund levy to mitigate the impact of the delinquencies.
- The City anticipates an increase in development activity in 2016.
 - Action taken – The City adopted an updated Comprehensive Plan in 2015 and is working on updating its Land Development Code in 2015 and 2016. The City will use these documents as guides to manage new growth.
- The State of Kansas passed new legislation in 2015, which included a property tax "lid." The effect of the legislation is to limit local governments' ability to raise property tax revenues above a cap calculated from the Consumer Price Index without voter approval. There are exemptions for new development, debt service, and other factors in the legislation, but it is unclear how they are to be applied. The new law does not take effect until 2018.
 - Action taken – City leadership is aware of the legislation and will seek clarification of the new law to be included in future discussions of budget policy with the Governing Body.

The City must present a balanced budget for each fund with a tax levy, which for the City of Gardner includes the General Fund and the Debt Service Fund. The State of Kansas budget law requires a balanced budget be presented for each fund with a tax levy for the Proposed Budget Year. 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. The Governing Body must pass an ordinance to amend the budget. Amending the

budget can take place if actual revenue is higher than estimates, expenditures are being reduced from previous budget year, or if it involves transferring excess money from another fund.

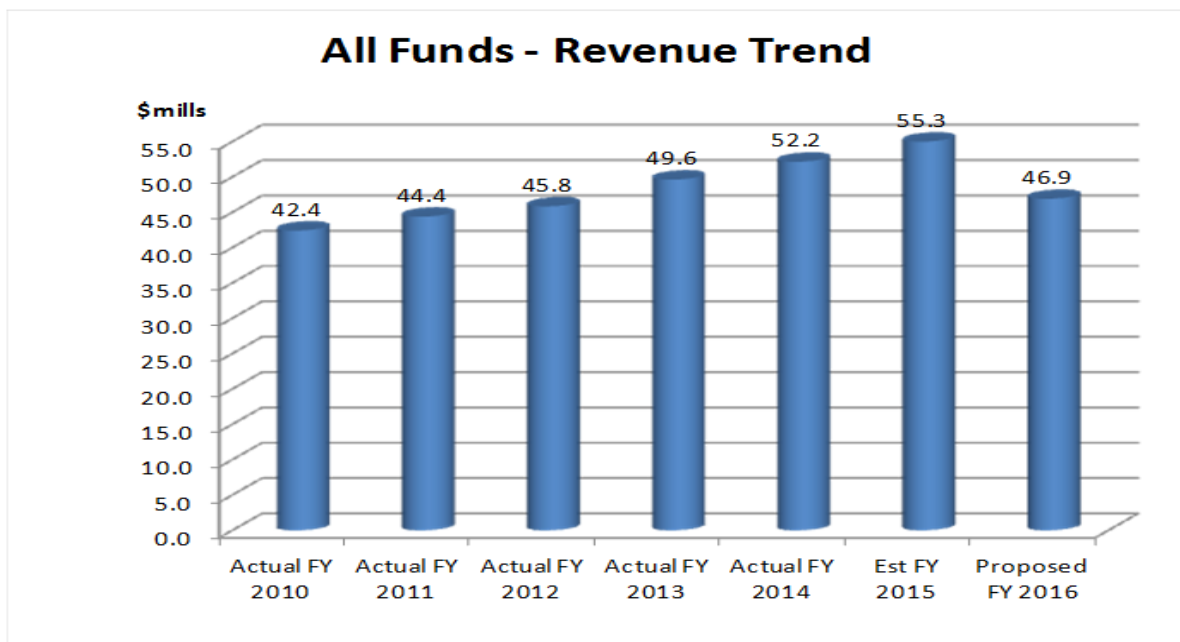
Financial Overview

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 2016 revenue budget totals \$46.9 million. The total mill rate is 29.434, which will generate \$2.95 million in General Fund ad valorem tax revenue and \$1.48 million in the Debt Service Fund. Two mills were moved from the General Fund levy to the Debt Service Fund levy in the 2016 Budget.

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



On June 29, 2015, 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 \$146 million for FY 2016, which is up approximately 7.4% from the FY 2015 assessed value.

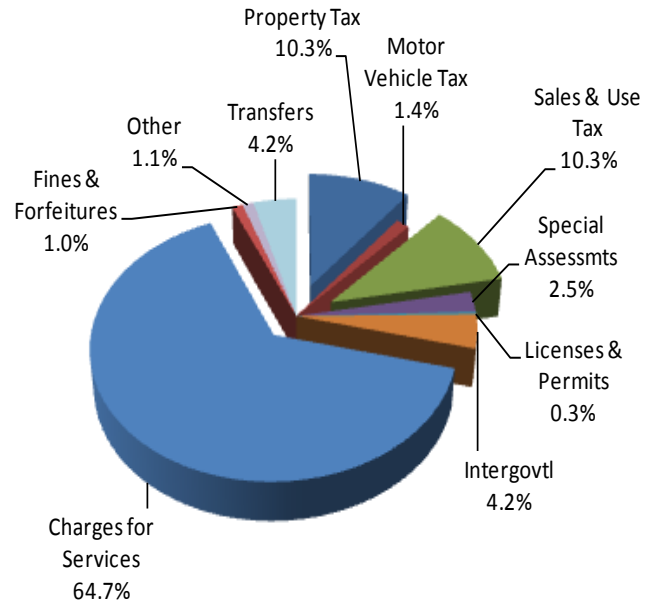
A review of revenue trends over the last six years illustrates a gradual upward trend from FY 2010 through FY 2015, as the Governing Body took steps each year to raise water and sewer rates and to increase the mill rate for FY 2010 (0.5 mills) and FY 2011 (6.5 mills) to offset the impact of the lack of growth-related revenues. The \$8.4 million drop in revenues for FY 2016 is due to bond proceeds that were received in 2015 for a debt refunding which is not anticipated to recur in 2016, the cessation of collection of revenue from the .5% special purpose Parks Sales Tax that will sunset at the end of 2015, and 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 \$3M in 2016. The City's assessed valuation fell from FY 2010 to FY 2011, remained flat for FY 2012 before rising slightly in FY 2013 and FY 2014 and then rising more significantly in FY 2015 (5%). As aforementioned, the projected valuation increase for FY 2016 is 7.4%.

Other factors in the positive revenue trend include a rebound of 5.9% in City sales tax in FY 2010, 3.3% 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 is trending slightly upward again in FY 2015. The City's share of county sales tax reflects a 4% decline for FY 2010, but a rebound of over 22% in FY 2011 followed by another 5% in FY 2012, 6% in FY 2013, 7% in FY 2014, and is flat so far in FY 2015. In FY 2010 and 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 in 2014, the City had two debt issuances. The City issued debt in 2014 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. The following tables and graphs illustrate the City's total revenue by source and by fund type:

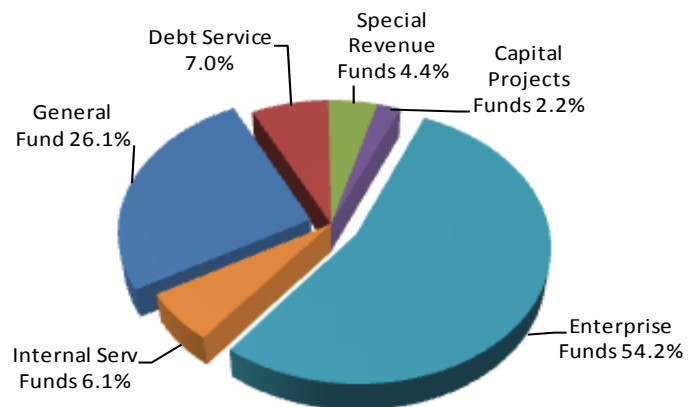
Revenue by Source Fiscal Year 2016

Revenue Source	Amount	% of Total
Property Tax	\$ 4,823,200	10.3%
Motor Vehicle Tax	637,200	1.4%
Sales & Use Tax	4,833,600	10.3%
Special Assessments	1,174,100	2.5%
Licenses & Permits	162,200	0.3%
Intergovernmental	1,969,600	4.2%
Charges for Services	30,344,400	64.7%
Fines & Forfeitures	486,400	1.0%
Other Revenues:		
Franchise Fees	333,000	
Transient Guest Tax	49,400	
Excise Tax	44,000	
Investment Earnings	17,400	
Miscellaneous	64,600	
Total Other Revenues	508,400	1.1%
Transfers	1,969,300	4.2%
TOTAL	\$ 46,908,400	100.0%



Revenue by Fund Type Fiscal Year 2016

Fund Type	Revenue	% of Total
General Fund	\$ 12,236,700	26.1%
Debt Service	3,295,200	7.0%
Special Revenue funds	2,085,500	4.4%
Capital Projects Funds	1,012,100	2.2%
Enterprise Funds	25,423,900	54.2%
Internal Serv. Funds	2,855,000	6.1%
TOTAL	\$ 46,908,400	100.0%



BUDGET MESSAGE

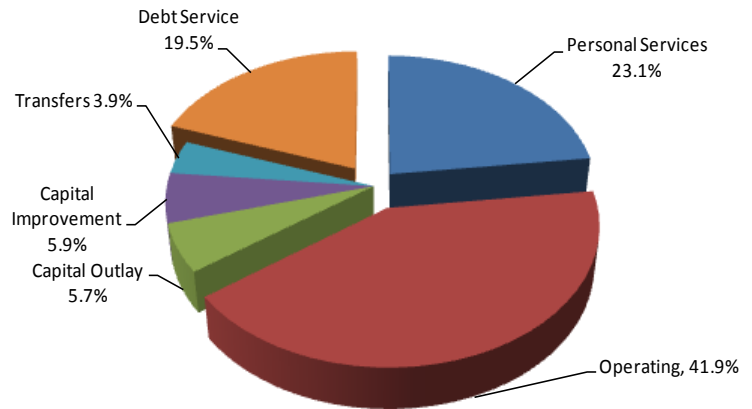


Budgeted Expenditures

The 2016 budgeted expenditures total \$50,005,888. Operating expenditures include Internal Service Fund allocations.

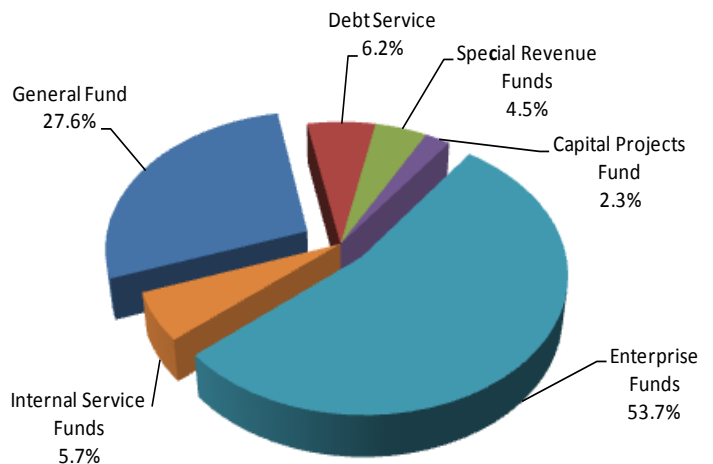
The following tables and charts provide an overview of the City's total budgeted expenditures by category and fund type:

Major Cost Category	Amount	% of Total
Personal Services	\$ 11,530,000	23.1%
Operating	20,956,700	41.9%
Capital Outlay	2,872,688	5.7%
Capital Improvement	2,929,700	5.9%
Transfers	1,969,300	3.9%
Debt Service	9,747,500	19.5%
TOTAL	\$ 50,005,888	100%



Expenditure by Fund Type Fiscal Year 2016

Fund Type	Expenditures	% of Total
General Fund	\$ 13,801,900	27.6%
Debt Service	3,029,100	6.2%
Special Revenue Funds	2,315,088	4.5%
Capital Projects Fund	1,128,800	2.3%
Enterprise Funds	26,876,000	53.7%
Internal Service Funds	2,855,000	5.7%
TOTAL	\$ 50,005,888	100%



Personnel

Staffing levels remained constant in the 2015 Estimate with the deletion of the Administrative Services Manager position and the addition of a Police Officer position. While no additional staffing was added in the 2015 Estimate, there were two positions that were realigned in the utilities/public works functions. The Public Works Administrative Assistant was reassigned to Utility Billing as a second Utility Billing Specialist and the Accountant position was upgraded to a Senior Accountant position. This realignment of duties represents the City Administrator's commitment and heightened emphasis on strengthening a liaison between the utility department and the finance department and further supports the governing body's decision to reorganize all 3 utilities into one department. Also in 2015, three police officer positions were reclassified to Corporal positions. This change strengthens leadership operations in the police department and increases our ability to continue our "safe city" ranking as the 5th safest city in Kansas.

In 2016, a Special Events Coordinator position was added to help support and implement the strategic initiatives. The 2016 Budget includes 138 full-time positions and one part-time position.

Key Financial Highlights

Several key financial highlights are included in the 2016 Budget.

- The City's taxable assessed valuation increased 7.4% over the FY 2015 Budget.
- There is a 13.6% decrease in City sales tax due to the December 31, 2015, sunset of the .5% special purpose sales tax for Celebration Park and the Aquatic Center.
- The Water Development Fund was consolidated into the Water Fund and the Wastewater Development Fund was consolidated into the Wastewater Fund to improve cash flows and fund balance resulting in the ability to hold utility rates constant for both utilities in 2016 while still absorbing the additional costs of needed improvements identified in the utilities assessments.
- The budget includes a dedicated pool of \$250,000 for merit increases and the implementation of career ladders as the second phase of implementation of the 2015 Salary Study. The City will provide career ladders as promotional opportunities for employees to encourage continuous improvement and progression as a high-performance organization.
- Shifting two mills from the General Fund levy to the Debt Service Fund levy to cover special assessment delinquencies.
- No rate increases for water, wastewater or electric utilities.
- Realignment of resources to implement strategic goals as established by the Governing Body.

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.
- 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 four Enterprise Funds: Electric Fund, Water Fund, Wastewater Fund and the Stormwater 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 Fund - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- Capital Project Fund – A fund created to account for the budget and actual expenses and revenues associated with capital projects including facilities, infrastructure and equipment.
- Internal Service Fund – 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 Maintenance Fund, Risk Services Fund and Utility Billing Services Fund.
- 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.

The following pages contain more detailed FY 2016 budget information for each of the City's budgeted funds.

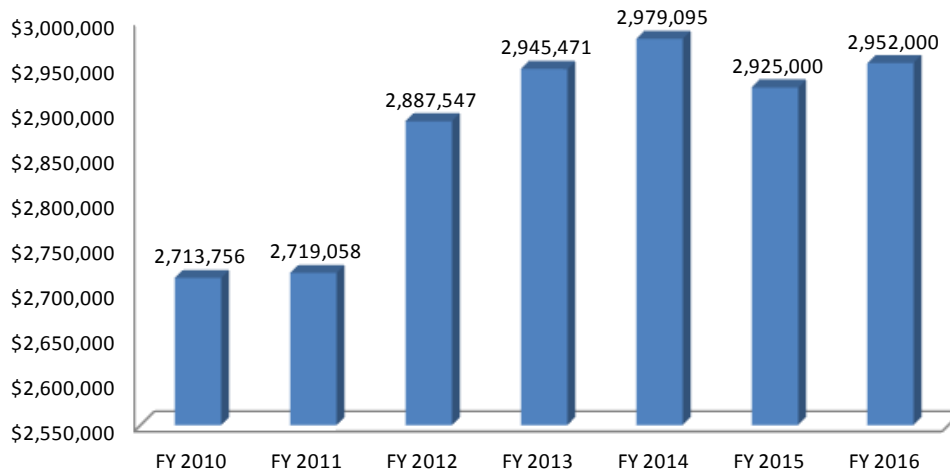
General Fund

Summary

As previously stated, Gardner's assessed valuation fell from FY 2010 to FY 2011, but that decline in valuation was partially mitigated by the Governing Body approving increases to the

mill levy in both FY 2010 and FY 2011. This is illustrated in the following chart, as revenues lag one year behind any event.

Property Tax Revenue History



Flat revenues in FY 2010 and FY 2011 reflect the aforementioned two-year decline in assessed valuation. In FY 2012, the large upward trend reflects the transfer of 1.5 mills from the Debt Service Fund levy to the General Fund levy due to the reduction of debt to be 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 7.4% increase in assessed valuation, per information provided by the Johnson County Clerk. Further, the City estimates that the Tax Increment Financing (TIF) district will be paid off during the first quarter of 2016, so those previously captured property tax dollars will begin flowing to the General Fund beginning in the second quarter of 2016.

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. As a result of the recovering economy and its impact on property and sales taxes, General Fund revenues are expected to increase 8% compared to the FY 2015 Estimate. Following is a summary of the General Fund revenue categories and the FY 2016 budget in comparison to the FY 2015 Estimate budget:

General Fund Revenue Summary

Revenue Source	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Taxes	\$ 7,677,400	\$ 8,456,300	\$ 778,900	10%
Licenses & Permits	176,700	162,200	(14,500)	-8%
Intergovernmental	108,500	112,200	3,700	3%
Charges for Services	2,159,600	2,241,200	81,600	4%
Fines & Forfeitures	474,600	486,400	11,800	2%
Interest & Misc	8,700	8,800	100	1%
Transfers	759,100	769,600	10,500	1%
Total	\$ 11,364,600	\$ 12,236,700	\$ 872,100	8%

The 10% increase in taxes is partially due to the 7.4% increase in assessed valuation and the return to the General Fund during the year of the previously captured TIF property and sales tax revenue, as mentioned above. This is offset by the transfer of two mills to the Debt Service Fund to offset delinquent special assessments. Motor Vehicle tax estimates from the County also reflect a 10% increase.

Also contributing to the 10% increase in taxes is a 5% increase in both City and County sales tax revenues reflecting historical trends and current data, as well as the previously noted return to the General Fund of the TIF-related sales tax revenue.

The 8% decrease in Licenses & Permits is largely due to robust development activity included in the 2015 Estimate and a return to conservative projections for 2016, as no development has been specifically identified; albeit, there is a significant increase in activity.

The 4% increase in Charges for Services is primarily due to an increase in revenue from the cost-allocation calculation.

Expenditures

Following is a summary of the General Fund expenditure categories for the FY 2016 budget in comparison to the FY 2015 Estimate budget:

General Fund Expenditure Summary

Expenditures	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Personal Services	7,351,400	7,760,300	408,900	6%
Operating	3,721,600	3,868,500	146,900	4%
Capital Outlay	282,400	1,006,100	723,700	256%
Internal Services	1,050,300	1,122,000	71,700	7%
Transfers	20,000	45,000	25,000	125%
Total	12,425,700	13,801,900	1,376,200	11%

Total General Fund expenditures increased \$1.38 million for the 2016 budget when compared to the FY 2015 Estimate. As the General Fund includes 63% of the City's human assets, the dedicated salary adjustment pool, the estimated 3% increase in health insurance, additional staffing in the Parks and Recreation department for seasonal staff and a Special Events Coordinator, and the effects of being fully staffed all contribute to the \$408,900 increase to Personal Services.

The 4% increase in operating expenditures is due to \$183,800 increase in the contract for fire services in the City.

The increase in capital outlay expenditures of \$723,700 is due to several large capital purchases in 2016, as the Governing Body deliberately reduced reserves for one-time expenditures. The Police Department's 2016 budget includes funding for four new police vehicles. The Parks Department's budget includes funding for the first phase of the park trails and bridges replacement project, and funding for a golf course master plan. The Public Works Department's budget includes funding to obtain a new salt storage facility and a new dump truck. As aforementioned, if the .5% special purpose sales tax for infrastructure is approved, the Governing Body will have the option to use the special sales tax revenues for the pedestrian trails and bridges instead of budgeting those expenditures in the General Fund.

Internal Services increased \$71,700; as previously stated, because the General Fund carries the most significant amount of human assets/activity, it is impacted the most by any increases to internal service funds.

Transfers increased \$25,000 primarily due to a budgeted transfer to the Capital Improvement Reserve Fund for the City's contribution to complement a CDBG grant for the Senior Building Rehabilitation project scheduled for 2016.

Enterprise Funds

Summary

The Enterprise Funds are the largest component of the overall budget. Total Enterprise Funds revenues represent \$25.4 million or 54.2% of the \$46.9 million total budget, compared with the General Fund of \$12.2 million or 26.1%. Following is a summary of the Enterprise Funds budgeted revenues and expenses:

Enterprise Funds Revenue Summary

Revenue Source	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Water	\$ 4,841,100	\$ 5,243,200	\$ 402,100	8%
Water Development	5,389,100	-	(5,389,100)	-100%
Wastewater	5,194,100	5,454,400	260,300	5%
Wastewater Development	3,322,200	-	(3,322,200)	-100%
Electric	14,567,300	14,723,000	155,700	1%
Elec Cap Replace	3,000	3,300	300	10%
Total	\$ 33,316,800	\$ 25,423,900	\$ (7,892,900)	-24%

The Electric Fund revenues are up \$155,700 primarily due to increased retail sales. The electric utility engages an outside consultant to forecast revenues; the 2016 increase appears to be the consultant's adjusted projections to mirror an increase in retail sales from 2013 to 2014 of about 1%.

Water Fund

The Water Fund represents \$5.2 million or 21% of all Enterprise Fund revenues in 2016. This is an increase of 8% from the 2015 Estimate due to a modest increase of 2% in retail sales caused by growth and also the aforementioned consolidation of the Water Development Fund into the Water Fund in 2016. The Water Development Fund does not include a revenue estimate in 2016 because it was consolidated with the Water Fund. The consolidation of these two funds allows greater utilization of cash and fund balances, which eliminates the need for rate increases in 2016 even while absorbing the additional costs of necessary improvements identified in the water utility assessment. The same is true for the Wastewater Development Fund, as it was consolidated with the Wastewater Fund.

As illustrated in the following chart, budgeted expenses are up 27% in the Water Fund in 2016. Most of the increase is due to the consolidation of the Water Development Fund's expenditures into the Water Fund and the allocation of funds for projects identified in the aforementioned utilities assessment completed in 2015.

Operating expenses are up \$104,600, or 7%, in 2016 due to budgeting for repairs that were identified in the aforementioned water utility assessment, including funding to repair cracks in the chlorine contact and the clearwell tank, at an estimated cost of \$70,000. The additional increase in 2016 is due to a combination of additional bulk water needed to supply the City and an increased price per gallon for the water being purchased.

Capital Outlay expenses are up \$943,700 due to funding for several projects identified in the water utility assessment. These projects include replacing raw water pumps for \$610,000 and adding a bulk tank/building at the intake for \$440,000.

Capital improvement projects in the 2016 Budget include painting the downtown underground tank interior and continuation of the water line replacement program.

Transfers are down, and debt service is up due to the consolidation of the two funds, as aforementioned. Following is a summary of the Water Fund budget:

Water Fund Budget

<u>Revenue</u>	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Charges for Services	\$ 4,770,500	\$ 5,242,600	\$ 472,100	10%
Transfers	70,100	-	(70,100)	-100%
Interest & Misc	500	600	100	20%
	<u>4,841,100</u>	<u>5,243,200</u>	<u>402,100</u>	<u>8%</u>
<u>Expenses</u>				
Personal Services	595,900	605,400	9,500	2%
Operating	1,473,800	1,578,400	104,600	7%
Capital Outlay	229,500	1,173,200	943,700	411%
GF Allocations	298,500	313,600	15,100	5%
Internal Services	569,000	485,200	(83,800)	-15%
Capital Improvement	205,000	300,000	95,000	46%
Debt Service	-	1,239,300	1,239,300	100%
Transfers	1,300,000	239,800	(1,060,200)	-82%
	<u>\$ 4,671,700</u>	<u>\$ 5,934,900</u>	<u>\$ 1,263,200</u>	<u>27%</u>
Fund Surplus/(Deficit)	\$ 169,400	\$ (691,700)		

Water Development Fund

The Water Development Fund was consolidated into the Water Fund for the FY 2016 budget.

Following is a summary of the Water Development Fund budget:

Water Development Fund Budget

<u>Revenue</u>	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Charges for Services	\$ 493,100	\$ -	\$ (493,100)	-100%
Debt Proceeds	4,194,700	-	(4,194,700)	-100%
Transfers	700,000	-	(700,000)	-100%
Interest & Misc	1,300	-	(1,300)	-100%
	<u>5,389,100</u>	<u>-</u>	<u>(5,389,100)</u>	<u>-100%</u>
<u>Expenses</u>				
Capital Improvement	-	-	-	0%
Debt Service	5,436,800	-	-	-
Transfers	108,400	-	(108,400)	-100%
	<u>\$ 5,545,200</u>	<u>\$ -</u>	<u>\$ (5,545,200)</u>	<u>-100%</u>
Fund Surplus/(Deficit)	\$ (156,100)	\$ -		

Wastewater Fund

The Wastewater Fund represents \$5.5 million or 21% of all Enterprise Fund revenues in 2016. Total revenues increased 5% from the 2015 Estimate due to a modest increase of 2% in retail sales due to growth and the aforementioned consolidation of the Wastewater Development Fund into the Wastewater Fund in 2016.

Wastewater expenses increased 28% in 2016 over 2015 Estimate. Most of the increase is due to the consolidation of the Wastewater Development Fund into the Wastewater Fund. This consolidation resulted in the elimination of transfer expenses and the addition of debt service expenses in the Wastewater Fund in 2016. The reduction in Capital Outlay is due to funding for one-time projects identified in the aforementioned wastewater utility assessment being included in the 2015 Estimate; the funding for the projects is non-recurring in the 2016 budget.

Following is a summary of the Wastewater Fund budget:

Wastewater Fund Budget

<u>Revenue</u>	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Charges for Services	\$ 4,616,100	\$ 5,253,900	\$ 637,800	14%
Transfers	577,700	200,000	(377,700)	-65%
Interest & Misc	300	500	200	67%
	<u>5,194,100</u>	<u>5,454,400</u>	<u>260,300</u>	<u>5%</u>
 <u>Expenses</u>				
Personal Services	558,500	580,300	21,800	4%
Operating	783,800	790,000	6,200	1%
Capital Outlay	183,000	17,000	(166,000)	-91%
GF Allocations	421,800	437,800	16,000	4%
Internal Services	470,600	454,900	(15,700)	-3%
Capital Improvement	100,000	200,000	100,000	100%
Debt Service	-	3,220,400	3,220,400	100%
Transfers	2,000,000	66,200	(1,933,800)	-97%
	<u>\$ 4,517,700</u>	<u>\$ 5,766,600</u>	<u>\$ 1,248,900</u>	<u>28%</u>
 Fund Surplus/(Deficit)	 \$ 676,400	 \$ (312,200)		

Wastewater Development Fund

The Wastewater Development Fund was consolidated into the Wastewater Fund in 2016.

Following is a summary of the Wastewater Development Fund budget:

Wastewater Development Fund Budget

Revenue	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Charges for Services	\$ 720,400	\$ -	\$ (720,400)	-100%
Transfers	2,600,000	-	(2,600,000)	-100%
Interest & Misc	1,800	-	(1,800)	-100%
	<u>3,322,200</u>	<u>-</u>	<u>(3,322,200)</u>	<u>-100%</u>
Expenses				
Capital Improvement	-	-	-	0%
Debt Service	3,287,400	-	(3,287,400)	-100%
Transfers	525,400	-	(525,400)	-100%
	<u>\$ 3,812,800</u>	<u>\$ -</u>	<u>\$ (3,812,800)</u>	<u>-100%</u>
Fund Surplus/(Deficit)	\$ (490,600)	\$ -		

Electric Fund and Electric Capital Replacement Reserve Fund

The Electric Fund represents \$14.7 million or 58% of the total revenues from the Enterprise Funds in 2016. This is an increase of 1% from the 2015 Estimate primarily due to increased retail sales. As mentioned above, the electric utility engages an outside consultant to forecast revenues, and the 2016 adjustment upward appears to be re-evaluating projections due to an increase in retail sales from 2013 to 2014 of about 1%.

Budgeted expenses increased by 1% in 2016 over the 2015 Estimate. Operating expenses are being impacted by increased costs for wholesale electric purchases, additional gas purchases to properly maintain and test generators and the purchase of additional transformers. Capital Improvement increased from the 2015 Estimate as a result of funding for Substation 1 improvements and the planned purchase of land for Substation 4. Debt service is down due to two debt issues paying off in 2015 and a final payment on a large debt issue being \$200,000 less in 2016. Transfers are down overall due to the completion of a two-year phased transfer (\$117,000 in the 2015 Estimate) to reimburse verified savings to the Wastewater Fund for usage charges for city facilities which had not been billed at the most advantageous electric rate in 2011 and 2012.

The Electric Capital Replacement Reserve Fund has no budgeted revenue except \$3,000 in interest earned for 2015 Estimate and \$3,300 in interest earned for the 2016 Budget. There are no budgeted expenses for 2015 Estimate or 2016 Budget.

Following is a summary of the Electric Budget:

Electric Fund Budget

<u>Revenue</u>	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Charges for Services	\$ 14,526,700	\$ 14,682,400	\$ 155,700	1%
Interest & Misc	40,600	40,600	-	0%
	<u>14,567,300</u>	<u>14,723,000</u>	<u>155,700</u>	<u>1%</u>
 <u>Expenses</u>				
Personal Services	1,701,500	1,703,100	1,600	0%
Operating	8,864,100	9,037,700	173,600	2%
Capital Outlay	387,900	393,100	5,200	1%
GF Allocations	390,900	420,400	29,500	8%
Internal Services	652,700	651,100	(1,600)	0%
Debt Service	1,528,100	1,121,600	(406,500)	-27%
Capital Improvement	687,300	1,096,700	409,400	60%
Transfers	843,600	750,800	(92,800)	-11%
	<u>\$ 15,056,100</u>	<u>\$ 15,174,500</u>	<u>\$ 118,400</u>	<u>1%</u>
 Fund Surplus/(Deficit)	 \$ (488,800)	 \$ (451,500)		

Storm Water Fund

This fund was previously used to fund storm water 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.

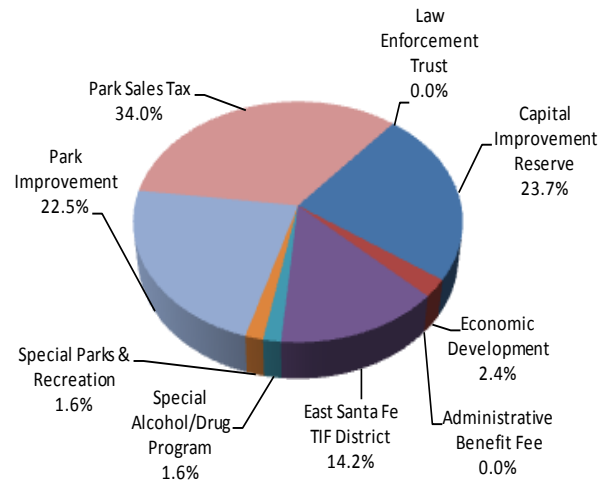
Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City has nine Special Revenue Funds which represent \$2.1 million in revenue and \$2.3 million in expenditures for the 2016 Budget, or about 4% of all revenues by fund type.

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

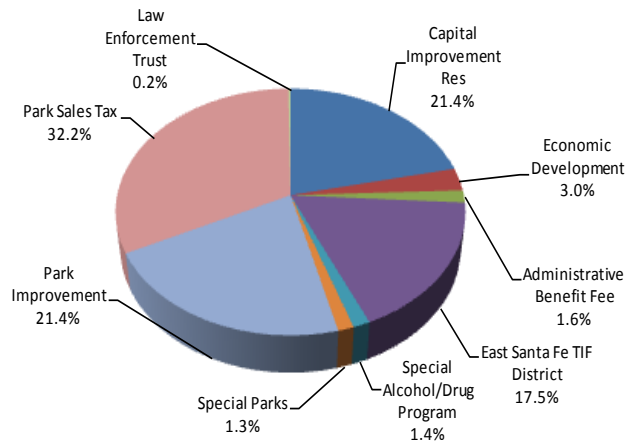
Special Revenue Funds Revenue by Fund

Fund Type	Revenue	% of Total
Capital Improvement Reserve	\$ 495,000	23.7%
Economic Development	49,500	2.4%
Administrative Benefit Fee	-	0.0%
East Santa Fe TIF District	296,900	14.2%
Special Alcohol/Drug Program	32,200	1.6%
Special Parks & Recreation	32,200	1.6%
Park Improvement	469,700	22.5%
Park Sales Tax	710,000	34.0%
Law Enforcement Trust	-	0.0%
TOTAL	\$ 2,085,500	100%



Special Revenue Funds Expenditures by Fund

Fund Type	Expenditures	% of Total
Capital Improvement Res	\$ 495,000	21.4%
Economic Development	68,500	3.0%
Administrative Benefit Fee	37,600	1.6%
East Santa Fe TIF District	405,000	17.5%
Special Alcohol/Drug Prog	32,000	1.4%
Special Parks & Rec	30,000	1.3%
Park Improvement	495,000	21.4%
Park Sales Tax	746,200	32.2%
Law Enforcement Trust	5,788	0.2%
TOTAL	\$ 2,315,088	100%



A summary of the Special Revenue Funds follows:

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. Currently, the only 2016 budgeted expenditures are grant-funded projects for airport

improvements and the aforementioned Senior Building rehabilitation project. The airport improvements are primarily paid for from FAA grants, and the Airport Board reimburses the City for any expenditure that the grants do not cover. The rehabilitation of the Senior Building is primarily funded by a CDBG grant.

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 2016 Budget includes Chamber support, grants to the museum and community theatres, recreation event promotion, funding for special events and funding for the rollout of the marketing and rebranding project.

Administrative Benefit Fee Fund

The City charges a 5% administrative fee for management of benefit districts as they are established. This fund accounts for those fees collected and the disbursement to the General Fund which funds the cost to administer the benefit districts.

The 2016 budgeted revenues include interest on investments, and the budgeted expenditure is the annual transfer to the General Fund.

East Santa Fe TIF District Fund

This fund is 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 are used to reimburse the developer for "reimbursable project costs" as defined in the 175th Street and Cedar Niles Redevelopment Agreement dated January 3, 2005. Budgeted revenues are the captured property and sales tax increment, and budgeted expenditures are the reimbursements to the developer. The City is allowed to keep \$5,000 annually for administration, which is transferred to the General Fund, which funds the cost of administering the redevelopment district. Current projections indicate the TIF will be paid off in 2016.

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. In Gardner, the majority of the funds are currently going to the school district to be used for evidence-based programs educating students about preventing illegal drug use and alcohol abuse.

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 Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. Since FY 2004, revenues also include a special county sales and use tax, which is the City's share of a one-quarter of one percent (0.25%) voter approved county-wide sales tax with no sunset. The expenditure is a transfer to the Park Sales Tax Fund to pay the 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; all revenues are to pay debt service.

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 Projects Funds

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. 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 2016 expenditures are stated as \$25,800, the actual amount of debt service for street improvements is \$696,000; the remaining \$670,200 is covered from the Debt Service Fund and the Special Highway Fund.

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 and CDBG for qualifying projects. As aforementioned, the 2016 Budget includes the payment of some of the debt service in the Street Improvement Fund (\$241,600). The budget also includes \$838,000 to pay for street reconstruction of Center Street from Kane Street to Grand Street.

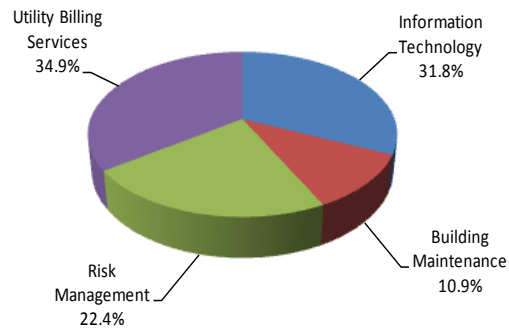
Internal Service Funds

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

	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Information Technology	\$ 885,400	\$ 908,900	\$ 23,500	3%
Building Maintenance	435,400	310,900	(124,500)	-29%
Risk Management	616,600	638,500	21,900	4%
Utility Billing Services	980,300	996,700	16,400	2%
Total	\$ 2,917,700	\$ 2,855,000	\$ (62,700)	-2%

Fund Type	Expenditures	% of Total
Information Technology	\$ 908,900	31.8%
Building Maintenance	310,900	10.9%
Risk Services	638,500	22.4%
Utility Billing Services	996,700	34.9%
TOTAL	\$ 2,855,000	100%



Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing. Budgeted expenses increased 3% for 2016 primarily due to the IT department being fully staffed and the purchase of replacement PC's.

Building Maintenance Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities. Budgeted expenses decreased 29% for 2016 primarily due to one-time projects for facility fencing and painting and HVAC repairs at the police department that were funded in 2015, but are not expected to recur in 2016.

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 4% for 2016 primarily due to increases in general liability insurance.

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 services provided by the City's utilities. The small increase in 2016 expenses represents increased Personal Services costs.

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, the Airport Association's reimbursement for airport project debt and transfers from other funds for their allocated share of debt payments. Following is a summary of the Debt Service Fund revenue and the FY 2016 Budget in comparison to the FY 2015 Estimate Budget:

Debt Service Fund Revenue Summary

Revenue Source	FY 2015 Estimate	FY 2016 Proposed	Increase (Decrease)	% Change
Taxes	\$ 1,275,700	\$ 1,688,900	\$ 413,200	32%
Special Assessments	1,221,100	1,112,000	(109,100)	-9%
Airport Reimbursement	68,700	62,100	(6,600)	-10%
Interest	2,500	2,500	-	0%
Transfers	625,900	429,700	(196,200)	-31%
Total	\$ 3,193,900	\$ 3,295,200	\$ 101,300	3%

The increase in taxes is a combination of the aforementioned increase in the City's assessed valuation, an increase in motor vehicle taxes, and the transfer of two mills from the General Fund, as previously stated. The decrease in special assessment revenue is primarily due to delinquent special assessments. In 2011, the special assessment delinquency rate was 22.49%; in 2012, it was 18.1%, in 2013 was 20.35%, and in 2014 was 34.36%. Johnson County is responsible for billing and collection of property taxes and special assessments, and City staff continues to encourage them for timely collection of delinquencies.

The decline in transfers reflects a reduced transfer from the Park Sales Tax Fund for its portion of park-related debt in 2016. As aforementioned, the Parks Sales Tax sunsets at the end of 2015, so the funds will not be available to transfer.

Expenditures

All expenditures in the Debt Service Fund are for the payment of debt. The 2016 budgeted debt payments are 57% or \$4,045,000 less than the 2015 Estimate. This is due to two KDOT loans being paid off in 2015 (\$3.6 million) that are related to a refinancing that was completed in 2014, and the 2005A portion of the 2013A debt refinancing issue paid off in 2015.

The City has only one planned debt issuance for 2016 which will be for the replacement of the roof of City Hall. The associated debt payments for the City Hall improvements are not expected to begin until 2017.

Conclusion

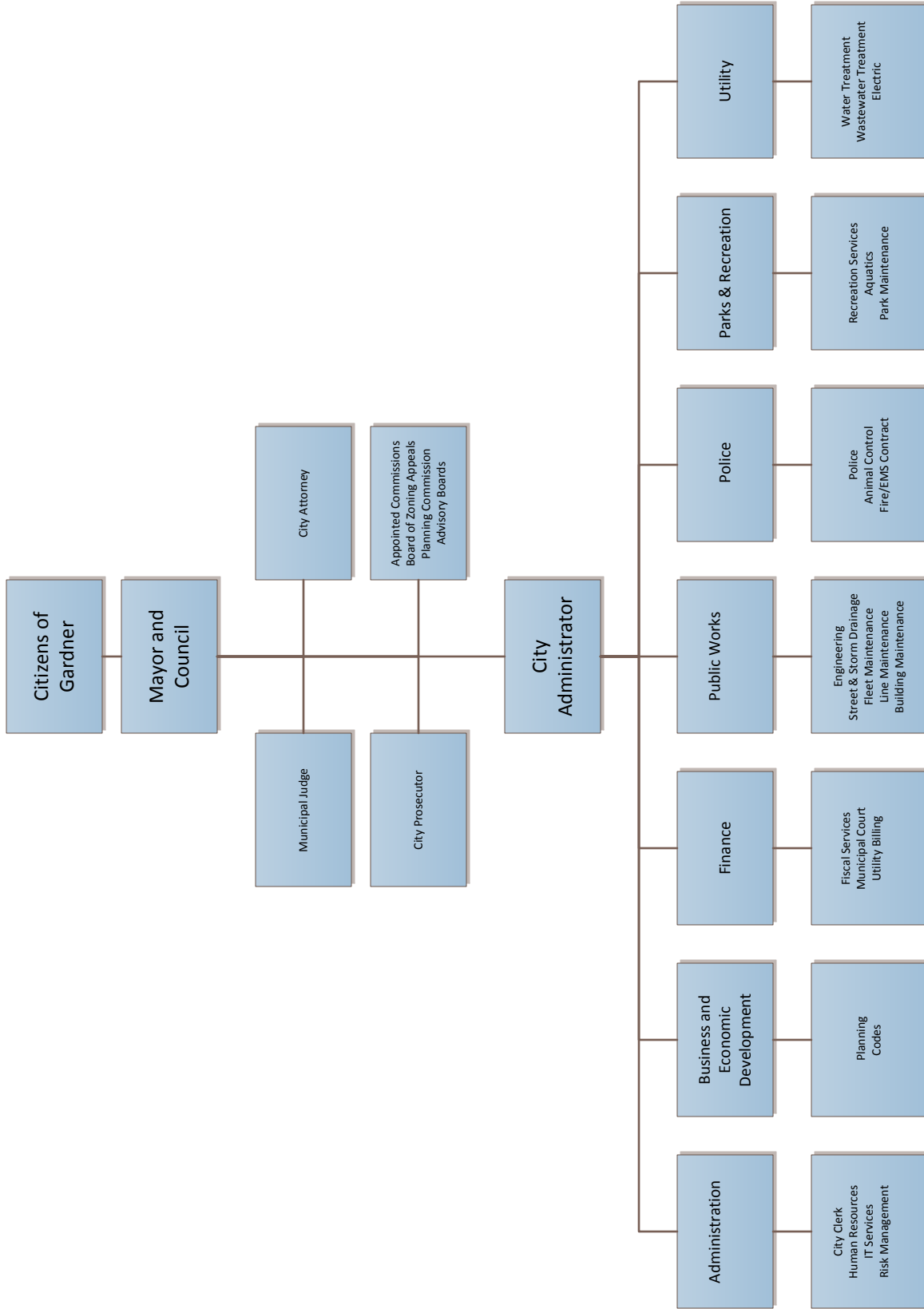
I am grateful for your leadership and policy guidance in developing a budget which meets the pressing needs of our residents and businesses while planning for a sustainable future. I am appreciative of the many hours of service and commitment from our Finance Director Laura Gourley, Management Analyst Matt Wolff and the staff of the Finance Department for the preparation of the FY 2015-2016 Budget. Over the past few years we have developed a vision, prepared plans to execute that vision, and we are now poised for growth that protects the City of Gardner's character and rich history. Together we can share the pride that comes with knowing we are making a difference for both current and future residents.

Sincerely,

A handwritten signature in cursive script that reads "Cheryl Harrison-Lee".

Cheryl Harrison-Lee
City Administrator

City of Gardner - 2016



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 Maintenance	Risk Services	Utility Billing
Fund	General	X	X	X	X	X	X	X	X	X	X
	Water	X		X			X	X	X	X	X
	Water Development						X				
	Wastewater	X		X			X	X	X	X	X
	Wastewater Development						X				
	Electric	X		X			X	X	X	X	X
	Capital Improvement						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					
	IT	X		X				X	X	X	
	Building Maintenance	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



Background

In order to manage the coming growth wave from the opening of the nearby BNSF intermodal facility, the City has been preparing by visioning, planning and appropriately staffing in order to be proactive instead of reactive to opportunities.

In order to appropriately staff, the City underwent several departmental reorganizations from 2013 through 2016. Most notably was the creation of a formal Utility Department from a separate electric entity that was combined with the water and wastewater utilities, and the transition from a Community Development Department to a Business and Economic Development Department. The Administrative Services Division was changed to the Human Resources Division. The IT Services Division and City Clerk now report directly to the City Administrator. The Building Maintenance Supervisor position has moved from the Administration Department to the Public Works Department.

Changes include the addition of another Police Officer, the reclassification of three Police Officer positions to Police Corporals, the deletion of the Administrative Services Manager, the realignment of the Public Works Administrative Assistant to Utility Billing as a second Utility Billing Specialist, an Accountant position that was upgraded to a Senior Accountant, and the addition of a Special Events Coordinator.

Administration

	2014	2015	2016
City Administrator	1	1	1
Communications Manager	1	1	1
Management Analyst	1	1	1
Executive Assistant	1	1	1
Administrative Services Manager	1	0	0
Human Resources Supervisor	1	1	1
Sr. Human Resources Specialist	1	1	1
Building Maintenance Supervisor	1	0	0
Risk Coordinator	1	1	1
Network Administrator	1	1	1
I.T. Specialist	2	2	2
City Clerk	1	1	1
Administrative Assistant	1	1	1
TOTAL	14	12	12

Business and Economic Development (formerly the Community Development Department)

	2014	2015	2016
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	2
Code Compliance Inspector	1	1	1
Administrative Assistant – <i>shared w/ Finance</i>	0.5	0.5	0.5
TOTAL	8.5	8.5	8.5

POSITION SUMMARY



Finance

	2014	2015	2016
Finance Director	1	1	1
Fiscal Services Manager	1	1	1
Sr. Accountant	1	2	2
Accountant	1	0	0
Accounting Clerk	1	1	1
Grant Program Coordinator	0	1	1
Customer Service Manager	1	1	1
Utility Billing Specialist	1	2	2
Customer Service Representative	2	2	2
Meter Reader / Technician	4	4	4
Municipal Court Clerk	1	1	1
Assistant Court Clerk	1	1	1
Administrative Assistant – <i>shared w/ Bus. & Econ. Dev.</i>	0.5	0.5	0.5
TOTAL	15.5	17.5	17.5

Parks and Recreation

	2014	2015	2016
Parks and Recreation Director	1	1	1
Recreation Specialist	1	1	1
Customer Service Representative	0	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	2	2
Special Events Coordinator *	0	0	1
Parks Superintendent	1	1	1
Parks Maintenance Worker	5	5	5
TOTAL	11	12	13

*New for 2016

Police

	2014	2015	2016
Chief of Police	1	1	1
Executive Officer / Captain	1	0	0
Police Clerk	2	2	2
Animal Control Officer	1	1	1
Police Lieutenant	0	2	2
Police Sergeant	4	4	4
Police Corporal *	0	3	3
Police Officer	23	21	21
TOTAL	32	34	34

* NEW for 2015 Revised Budget – 1 additional Police Officer and converted 3 Police Officer positions to Police Corporals.

POSITION SUMMARY



Public Works

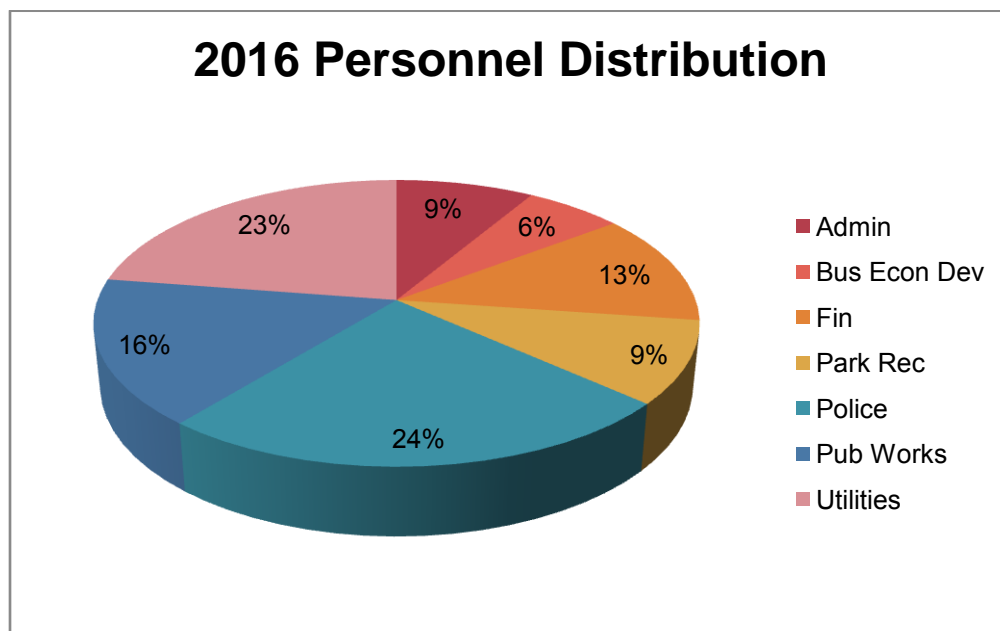
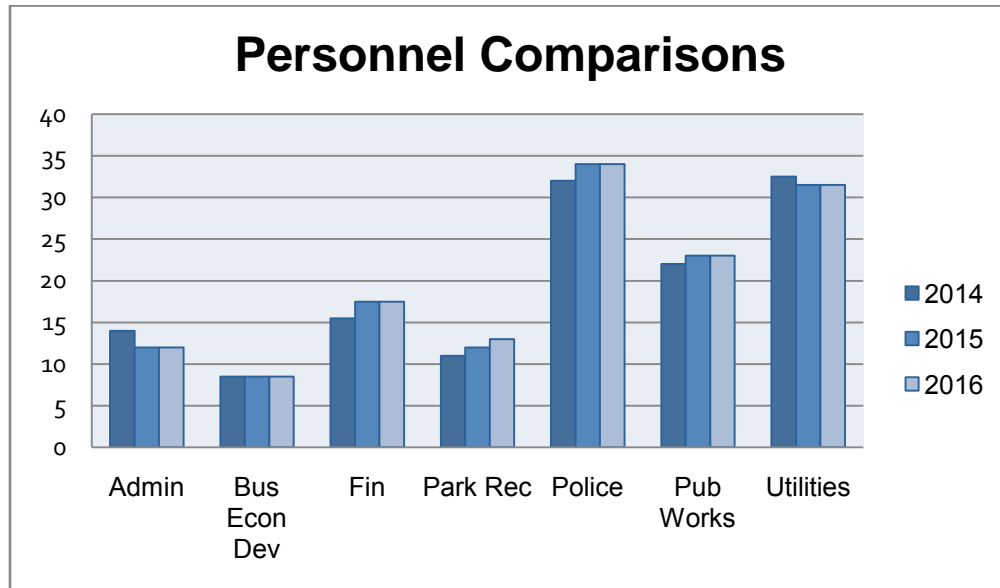
	2014	2015	2016
Public Works Director	1	1	1
City Engineer	1	1	1
Staff Engineer	2	2	2
Engineering Technician	1	1	1
GIS Analyst	1	1	1
Operations Manager	1	1	1
Building Maintenance Supervisor	0	1	1
Mechanic	1	1	1
Lead Maintenance Worker	2	2	2
Maintenance Worker	11	11	11
Administrative Assistant	1	1	1
TOTAL	22	23	23

Utilities

	2014	2015	2016
Utility Director	1	1	1
Staff Engineer	2	2	2
Utility Manager	1	1	1
Wastewater Plant Supervisor	1	1	1
Water Plant Supervisor	1	1	1
Plant Operator (Water/Wastewater)	7	7	7
Maintenance Worker (Water/Wastewater)	3	3	3
Lead Electric Operator	1	1	1
Apprentice Electric Operator	2	2	2
Electric Engineering Technician	1	1	1
Electric Distribution Supervisor	1	1	1
Lead Lineman	2	2	2
Journeyman Lineman	4	3	3
Journeyman Meterman	1.5	1.5	1.5
Maintenance Worker (Electric)	2	2	2
Apprentice Lineman	0	1	1
Administrative Assistant	2	1	1
TOTAL	32.5	31.5	31.5

Grand Total

	2014	2015	2016
Administration	14	12	12
Business and Economic Development	8.5	8.5	8.5
Finance	15.5	17.5	17.5
Parks and Recreation	11	12	13
Police	32	34	34
Public Works	22	23	23
Utilities	32.5	31.5	31.5
GRAND TOTAL	135.5	138.5	139.5



SALARY SCHEDULE - 2015 Revised



City of Gardner Base Salary Structure Fiscal Year 2015 Revised

Range	Position	Monthly Minimum	Monthly Maximum
1	Assistant Court Clerk Customer Service Representative Police Clerk	\$2,233	\$3,350
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 Recreation Specialist Utility Billing Specialist	\$2,578	\$3,867
3	Code Compliance Inspector Lead Maintenance Worker - Street/Line Maintenance Worker- Electric Planning Technician Plant Operator– Water/Wastewater	\$2,975	\$4,464
4	Apprentice Electric Operator Apprentice Electric Lineman Building Inspector Engineering Technician/Public Works/Electric Executive Assistant Police Officer Recreation Supervisor Risk Coordinator	\$3,422	\$5,134
5	Accountant Building Maintenance Supervisor City Clerk GIS Analyst Information Technology Specialist Police Corporal Planner Journeyman Meterman Sr. Human Resource Specialist	\$3,937	\$5,905
6	Journeyman Lineman Grant Program Coordinator Management Analyst Parks Superintendent Plant Supervisor-Water/Wastewater Principal Planner Police Sergeant Recreation Superintendent Sr. Accountant	\$4,528	\$6,791
7	Chief Planner Customer Service Manager Human Resource Supervisor Lead Electric Operator Lead Lineman Operations Manager Police Lieutenant Staff Engineer/Public Works/Utility	\$5,184	\$7,776

Continued on back

SALARY SCHEDULE - 2015 Revised



8	Communications Manager Electric Distribution Supervisor Fiscal Services Manager Network Administrator	\$5,937	\$8,905
9	Business and Economic Development Director City Engineer Parks and Recreation Director Utility Manager	\$6,798	\$10,197
10	Chief of Police Finance Director Public Works Director Utility Director	\$7,785	\$11,679

* Does not include the City Administrator

SALARY SCHEDULE - 2016



City of Gardner Base Salary Structure Fiscal Year 2016

Range	Position	Monthly Minimum	Monthly Maximum
1	Assistant Court Clerk Customer Service Representative Police Clerk	\$2,233	\$3,350
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 Recreation Specialist Utility Billing Specialist	\$2,578	\$3,867
3	Code Compliance Inspector Lead Maintenance Worker - Street/Line Maintenance Worker- Electric Planning Technician Plant Operator– Water/Wastewater	\$2,975	\$4,464
4	Apprentice Electric Operator Apprentice Electric Lineman Building Inspector Engineering Technician/Public Works/Electric Executive Assistant Police Officer Recreation Supervisor Risk Coordinator Special Events Coordinator	\$3,422	\$5,134
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7	Chief Planner Customer Service Manager Human Resource Supervisor Lead Electric Operator Lead Lineman Operations Manager Police Lieutenant Staff Engineer/Public Works/Utility	\$5,184	\$7,776

Continued on back

SALARY SCHEDULE - 2016



8	Communications Manager Electric Distribution Supervisor Fiscal Services Manager Network Administrator	\$5,937	\$8,905
9	Business and Economic Development Director City Engineer Parks and Recreation Director Utility Manager	\$6,798	\$10,197
10	Chief of Police Finance Director Public Works Director Utility Director	\$7,785	\$11,679

* Does not include the City Administrator

PURCHASING POLICY:

- Formally adopted by the City Council on October 16, 1994. Revised on January 21, 2014.
- 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 (under revision):

- Formally adopted by the City Council on November 16, 1998. Revised on January 2, 2001.
- 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.
- 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.
- No incentive shall result in the reduction of city, county, school district, or any other taxing jurisdiction affected by the abatement receiving less tax revenue from the abated property prior to the abatement. Special assessments shall not be subject to abatement or exemption.
- 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.
- 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.

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 indentifying 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.

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:

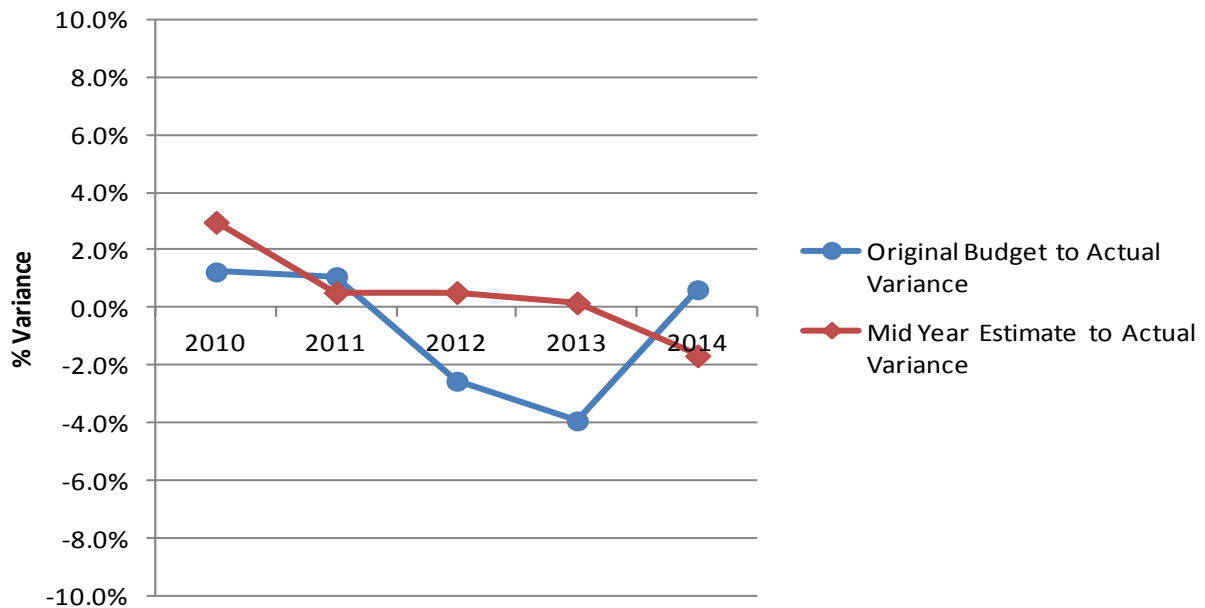
- The City’s economic condition, as well as the surrounding areas
- The various revenue sources and amounts, and their sufficiency to support City services, as well as whether they are the right mix
- Expenditure levels and their sufficiency to provide the level of service desired, currently and in the 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; 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 developing funding alternatives that provide a stable and reliable revenue flow to those funds where cost increases in future years will exceed available revenues. In addition, serious consideration must be given to 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.

Revenue Projection Performance (excluding Miscellaneous)



5-Year Financial Summary



Revenues by Type	2015	2016	2017	2018	2019	2020
	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Property Tax	\$ 4,464,000	\$ 4,823,200	\$ 4,790,700	\$ 5,025,700	\$ 5,272,700	\$ 5,532,000
Motor Vehicle Tax	565,900	637,200	669,100	702,500	737,600	774,500
Sales & Use Tax	5,634,100	4,833,600	4,842,000	5,080,000	5,228,000	5,486,000
Franchise Fees	333,000	333,000	331,000	329,000	327,000	325,000
Transient Guest Tax	47,000	49,400	50,400	51,400	52,900	54,500
Excise Tax	128,100	44,000	45,000	45,000	45,000	45,000
Special Assessments	1,289,800	1,174,100	1,138,700	1,126,600	1,038,100	942,400
Licenses & Permits	176,700	162,200	165,800	169,500	173,300	177,200
Intergovtl	1,595,100	1,969,600	1,826,100	1,437,700	1,805,500	1,250,300
Charges for Services	30,308,200	30,344,400	30,593,100	30,871,100	31,261,600	31,717,300
Fines & Forfeitures	474,600	486,400	499,000	511,800	524,900	538,200
Investment Earnings	19,800	17,400	21,900	24,700	28,600	31,300
Miscellaneous	4,257,300	64,600	69,600	54,600	79,600	39,600
Transfers	5,987,800	1,969,300	2,033,000	1,998,900	1,943,200	1,957,100
Total Revenues	\$ 55,281,400	\$ 46,908,400	\$ 47,075,400	\$ 47,428,500	\$ 48,518,000	\$ 48,870,400
Total Revenues without Transfers and Debt Proceeds	\$ 45,098,900	\$ 44,939,100	\$ 45,042,400	\$ 45,429,600	\$ 46,574,800	\$ 46,913,300
		-15%	0%	1%	2%	1%
Overall Revenue Growth (without Transfers and Debt Proceeds)		0%	0%	1%	3%	1%

Expenditures by Type	2015	2016	2017	2018	2019	2020
	Personal Services	\$ 11,034,400	\$ 11,530,000	\$ 11,672,600	\$ 12,076,800	\$ 12,491,200
Operating	16,419,300	16,726,700	15,180,400	15,346,400	15,464,700	15,582,600
Capital Outlay	1,353,200	2,872,688	2,502,000	2,288,100	1,448,600	600,600
Capital Improvement	1,761,700	2,929,700	400,000	400,000	577,500	400,000
Internal Services	4,220,200	4,230,000	4,372,100	4,519,700	4,672,600	4,830,400
Debt Service	19,872,600	9,747,500	7,881,960	7,931,860	6,996,860	7,180,660
Transfers	5,987,800	1,969,300	2,033,000	1,998,900	1,943,200	1,957,100
Total Expenditures	\$ 60,649,200	\$ 50,005,888	\$ 44,042,060	\$ 44,561,760	\$ 43,594,660	\$ 43,492,860
Total Expenditures without Transfers	\$ 54,661,400	\$ 48,036,588	\$ 42,009,060	\$ 42,562,860	\$ 41,651,460	\$ 41,535,760
		-12%	-13%	1%	-2%	0%
Overall Expenditure Growth (without transfers)		-18%	-12%	1%	-2%	0%

Surplus/(deficit)	\$ (5,367,800)	\$ (3,097,488)	\$ 3,033,340	\$ 2,866,740	\$ 4,923,340	\$ 5,377,540
Retiring Debt from previous year	181,800	837,900	2,878,000	70,100	1,356,000	344,400
Existing long-term debt service (excluding debt refunding payoffs and leases)	12,153,621	9,627,500	7,083,000	6,952,900	5,652,500	5,338,300
Anticipated CIP Debt Service		120,000	798,960	978,960	1,344,360	1,842,360
Total Long-Term Debt Service (including anticipated debt)	12,153,621	9,747,500	7,881,960	7,931,860	6,996,860	7,180,660
Debt Service as a % of prior year expenditures		16%	16%	18%	16%	16%

Amounts include debt proceeds and debt refunding payoffs

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 – Government 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.

Government Funds

General Fund (tax-supported)

Other Funds

Special Revenue Funds

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

Debt Service Fund (tax-supported)

Capital Projects Fund

- Street Improvement
- Special Highway

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

Internal Service Funds

Funds that provide internal support to City departments include:

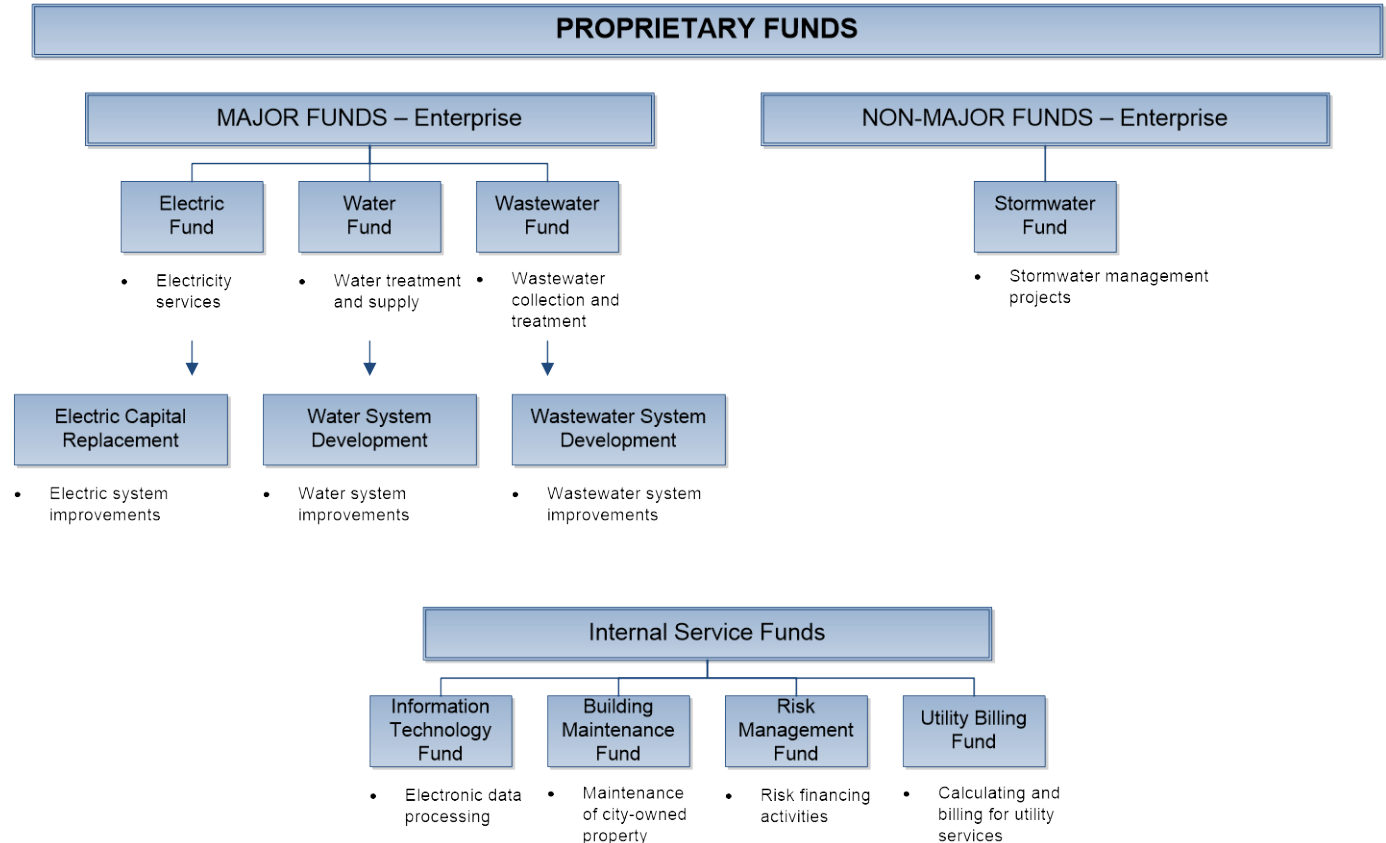
- Information Technology (I.T.)
- Building Maintenance
- Risk Services
- Utility Billing

FUND RELATIONSHIPS



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.

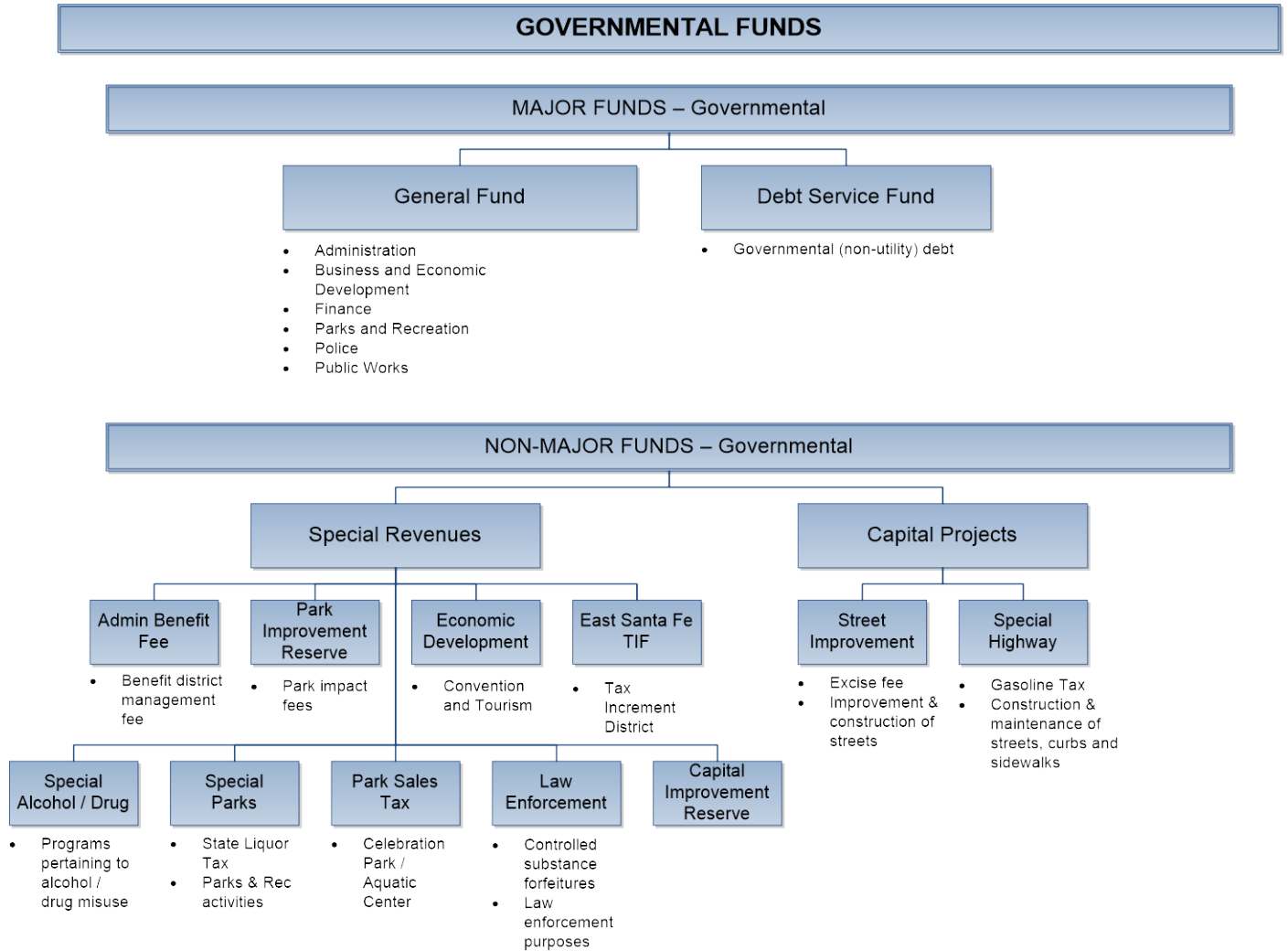
The City of Gardner groups funds into two broad categories – Government Funds and Proprietary Funds. Funds are further categorized into the following types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds and Internal Service Funds.



In the CAFR prepared by the City, the Electric Capital Reserve, Water System Development and Wastewater System Development funds are combined with the Electric Fund, Water Fund and Wastewater Fund, respectively, for financial reporting. Beginning in 2016, the two development funds were consolidated for budget purposes also.

Major funds are funds 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.

FUND RELATIONSHIPS



In the CAFR prepared by the City, the Admin Benefit Fee Fund is combined with the General Fund for financial reporting. In addition, the Park Sales Tax Fund is classified as a non-major Debt Service Fund.

FUND BALANCES



General Fund

Beginning Fund Balance: \$5,054,488
Projected End of Year Fund Balance: \$3,489,288

Due to increased expenditures for capital outlay and personal services, as well as an increase in the fire district contract and an intentional utilization of fund balance in 2016, the General Fund ending fund balance is projected to drop but will remain at or above the targeted 25% of expenditures by the end of the year.

Debt Service Fund

Beginning Fund Balance: \$169,507
Projected End of Year Fund Balance: \$435,607

Projected fund balance at the end of the year for the Debt Service Fund is expected to increase due to the transfer of two mills from the General Fund to this fund, an estimated 7.4% increase in assessed valuation, and increases in motor vehicle taxes in 2016. Also, debt service expenditures decreased in 2016 due to debt maturing and aggressive refinancing of the City's debt to take advantage of lower interest rates. The City continues to have issues with delinquency rates of 22.49%, 18.1%, 20.35%, and 34.36% in 2011, 2012, 2013, and 2014, respectively, for special assessments. Johnson County is responsible for billing and collecting property taxes and special assessments, and City staff continues to pressure them for timely collection of delinquencies.

Administrative Benefit Fee Fund

Beginning Fund Balance: \$37,623
Projected End of Year Fund Balance: \$23

No new benefit districts are anticipated in 2016, so no new revenues for this fund are anticipated except a small amount of investment interest. A transfer to move most of the remaining fund balance to the General Fund will be done in 2016 to help offset the cost to administer benefit districts. The transfer is the only expenditure in this fund and accounts for the decrease in the projected end-of-year fund balance.

Park Improvement Reserve Fund

Beginning Fund Balance: \$88,061
Projected End of Year Fund Balance: \$62,761

The decrease in fund balance in the Park Improvement Reserve Fund reflects the utilization of reserves through an increased transfer out to the Parks Sales Tax Fund to help cover debt payments in that fund.

Economic Development Fund

Beginning Fund Balance: \$41,905
Projected End of Year Fund Balance: \$22,905

The projected fund balance at the end of the year for Economic Development is anticipated to decrease by 45% in 2016, as the City (by recommendation of the Economic Development Council) plans to spend down part of the fund balance primarily for marketing-type expenditures such as marketing and rebranding efforts and new holiday lighting for the downtown area.

East Santa Fe TIF Fund

Beginning Fund Balance: \$108,114
Projected End of Year Fund Balance: \$14

The East Santa Fe TIF district debt is anticipated to payoff in the first quarter of 2016. Therefore, fund balance will be utilized for the final payments, and then property tax and sales tax revenues will be diverted back to the General Fund.

Special Alcohol/Drug Fund

Beginning Fund Balance: \$10,286
Projected End of Year Fund Balance: \$10,486

Projected expenditures typically match anticipated revenues in this fund, as they can only be used for specific alcohol and drug abuse programs. Little change in fund balance is anticipated.

Special Parks Fund

Beginning Fund Balance: \$5,112
Projected End of Year Fund Balance: \$7,312

The projected increase in the end-of-year fund balance for Special Parks is due to a slight increase in special alcohol tax revenue anticipated for 2016.

Park Sales Tax Fund

Beginning Fund Balance: \$75,401
Projected End of Year Fund Balance: \$39,201

Fund balance in the Park Sales Tax Fund is anticipated to decrease significantly in 2016 as the park sales tax will sunset at the end of 2015. All revenues and a portion of fund balance will be utilized to pay debt service in 2016. Most of the debt paid from this fund will also mature in 2016 with only one small debt payment due on one issue in 2017 and 2018.

Law Enforcement Trust Fund

Beginning Fund Balance: \$5,788
Projected End of Year Fund Balance: \$0

Revenues in this fund are restricted to use only for authorized law enforcement purposes of the Gardner Police Department. All anticipated revenues and any projected beginning fund balance are budgeted each year.

Capital Improvement Reserve Fund

Beginning Fund Balance: \$169,311
Projected End of Year Fund Balance: \$169,311

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 grant projects for the airport and the Senior Building rehabilitation.

Street Improvement Fund

Beginning Fund Balance: \$129,013
Projected End of Year Fund Balance: \$147,413

The projected increase in the end-of-year fund balance for the Street Improvement Fund is due to anticipated flat revenues from excise taxes and decreasing debt service expenditures due to debt retirement in 2015.

Special Highway Fund

Beginning Fund Balance: \$279,671
Projected End of Year Fund Balance: \$144,571

The projected decrease in the fund balance at the end of the year for the Special Highway Fund is due to a capital project for striping of Center Street from Grand Street to Kane Street.

Electric Fund

Beginning Fund Balance: \$3,901,372
Projected End of Year Fund Balance: \$3,449,872

Fund Balance in the Electric Fund is projected to decrease by the end of the year by 12%; however; the projected end-of-year fund balance is still 23% of expenditures. The decrease reflects the utilization of reserves to cover the increased costs for electric wholesale purchases and capital improvements in the Generation Division.

Electric Capital Replacement Fund

Beginning Fund Balance: \$3,025,364
Projected End of Year Fund Balance: \$3,028,664

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: \$2,003,159
Projected End of Year Fund Balance: \$1,311,459

The projected 35% drop in the Water Fund's end-of-year fund balance relates to large one-time expenditures for capital projects and repair and maintenance of equipment identified in the Water Utility Assessment completed by the City in 2015.

Wastewater Fund

Beginning Fund Balance: \$1,653,017
Projected End of Year Fund Balance: \$1,340,817

Anticipated decreases in the wastewater development fees and increased funding for wastewater line replacements in 2016 account for the majority of the decrease in the end-of-year fund balance for the Wastewater Fund.

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

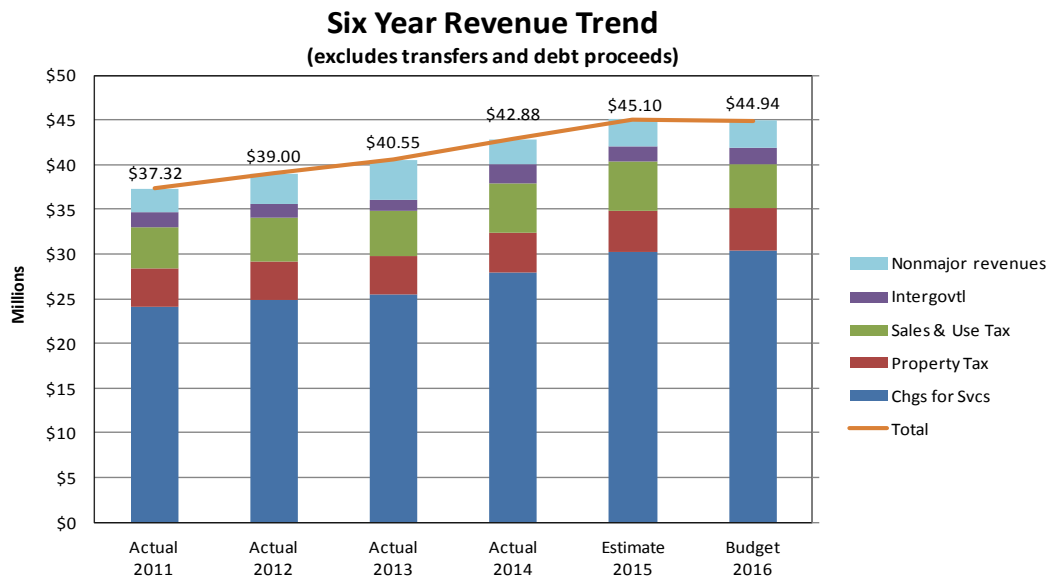
Beginning Fund Balance: \$4,180
Projected End of Year Fund Balance: \$4,180

This is an internal service fund. No changes to fund balance are anticipated because anticipated revenues are based on projected expenditures.

Utility Billing Fund

Beginning Fund Balance: \$20,370
Projected End of Year Fund Balance: \$20,370

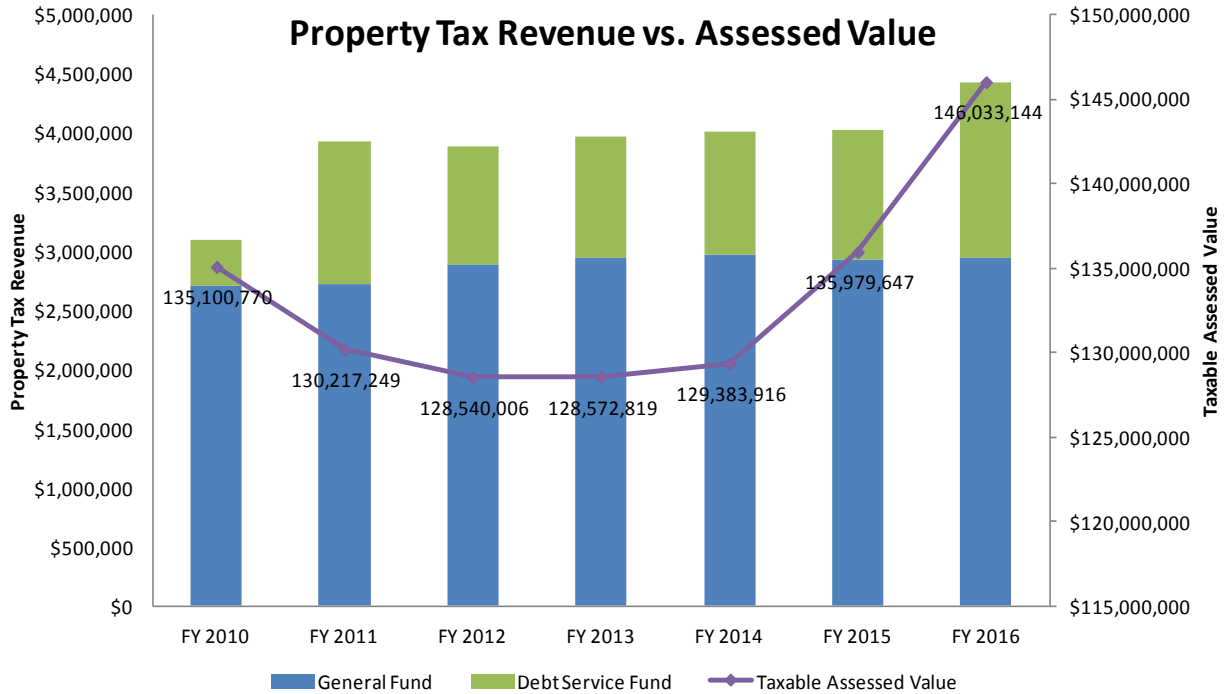
This is an internal service fund. No changes to fund balance are anticipated because anticipated revenues are based on projected expenditures.



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, except 2016 where we anticipate a slight drop due mostly to the sunset of the .5% Park Sales Tax at the end of 2015.

- Charges for Services are the largest revenue source for the City and account for over 64% of total revenues in 2016. The upward trend reflects rate increases in water and sewer for 2011 through 2015. Rate increases were not needed for the 2016 Budget.
- Property Tax and Sales & Use Tax are the next two largest revenue sources for the City and each contribute 10.3% of the total revenues for the City in 2016. 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. The 2016 Budget reflects a flat mill levy rate with a projected valuation increase of 7.4%. Additional information about property tax revenue trends is shown below.
- As stated above, Sales & Use Tax represent 10.3% of the total revenues for the City in 2016. These revenues have been steadily increasing each year. City sales tax saw a 3.3% gain in 2011, a hefty 9% gain in 2012, and moderate increases in 2013, 2014 and 2015. Additionally the City's share of the county sales tax saw a rebound of over 22% in 2011, a gain of 5% in 2012, 6% in 2013, 7% in 2014, and is currently trending flat for 2015. The 2016 Budget reflects a drop in sales tax due to the sunset at the end of 2015 of the .5% Park 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 just over 4% of the total revenues for the City in 2016. 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.

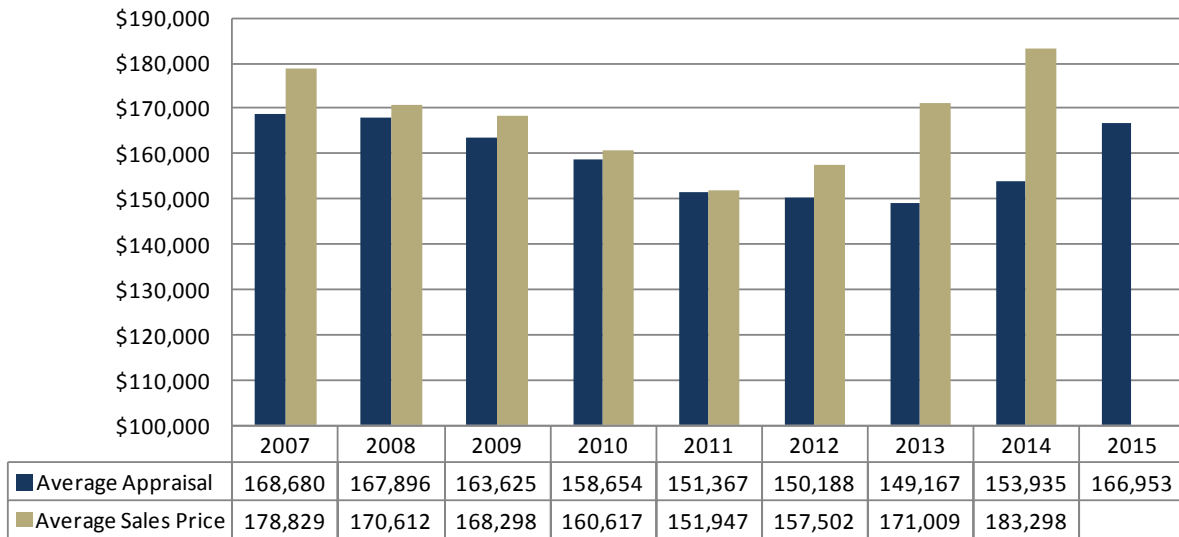


The graph above illustrates that overall Gardner has seen a recovery in assessed values starting in FY 2013 and 2014 with small improvements and then more vigorous increases in 2015 and 2016.

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, the City moved 2 mills from the General Fund to the Debt Service Fund to cover delinquent special assessments.

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. 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 \$146,033,144 and a mill levy rate of 29.434. An estimated delinquency rate of 9.5% was also included in the calculation. Additionally, the Tax Increment Financing (TIF) district is expected to pay off during 2016 so those previously captured property tax dollars will begin to flow to the General Fund and the Debt Service Fund.
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. This information is received from 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 decrease 14% overall while the City Use tax is expected to increase 3% in 2016. All of the decrease is due to the sunset of the Park Sales Tax at the end of 2015. The loss of the Park Sales Tax is offset somewhat by the Tax Increment Financing (TIF) district that is expected to pay off during 2016 so those previously captured sales tax dollars will begin to flow to the General Fund. The County Sales tax is expected to increase 5% and the County Use tax is anticipated to increase 3%. 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 34.36%.
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 drop slightly in 2016 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.

Continued...

REVENUE SOURCE DESCRIPTIONS



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 estimated using information from the League of Kansas Municipalities website along with historical trends. Also, estimates are received from various departments as to 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	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, General 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. 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



City of Gardner
2016 Budget
Budget Summary - All Funds

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Fund Balance 1/1	17,605,029	15,279,164	22,149,547	16,781,739
Revenues:				
Taxes	10,552,329	10,586,300	10,664,000	10,294,000
Special Assessments	1,039,350	1,289,712	1,289,800	1,174,100
License & Permits	190,453	285,000	176,700	162,200
Intergovernmental	2,170,647	1,332,200	4,512,800	1,969,600
Charges for services	27,962,340	29,823,000	27,390,500	30,344,400
Fines & Forfeitures	384,400	470,400	474,600	486,400
Miscellaneous	4,813,829	826,000	4,785,192	508,400
Total Revenue	47,113,348	44,612,612	49,293,592	44,939,100
Transfers from Other Funds:				
Transfer from General Fund	-	20,000	20,000	45,000
Transfer from Special Highway	20,593	22,200	22,200	23,400
Transfer from Special Parks	35,000	27,000	35,000	30,000
Transfer from Special Benefit Fee	50,000	50,000	50,000	37,600
Transfer from East Santa Fe TIF	5,000	5,000	5,000	5,000
Transfer from Electric	941,173	843,600	843,600	750,800
Transfer from Water	1,275,000	1,700,000	1,300,000	239,800
Transfer from Water System Development	28,473	30,100	108,400	-
Transfer from Wastewater	2,100,000	2,400,000	2,000,000	66,200
Transfer from Wastewater System Development	46,573	48,300	525,400	-
Transfer from Street Improvement	205,100	19,700	25,800	25,800
Transfer from Park Improvement	530,000	540,000	600,000	495,000
Transfer from Park Sales Tax	54,006	575,900	452,400	250,700
Total	5,290,918	6,281,800	5,987,800	1,969,300
Total Sources	52,404,266	50,894,412	55,281,392	46,908,400
Expenditures:				
Personal Services	9,126,730	11,468,600	11,034,400	11,530,000
Operating	15,399,436	16,401,900	16,419,300	16,726,700
Capital Outlay	783,647	913,613	1,353,200	2,872,688
Capital Improvement	2,244,726	1,268,400	1,761,700	2,929,700
Internal Services	2,908,354	4,633,500	4,220,200	4,230,000
Debt Service	12,093,604	12,131,500	19,872,600	9,747,500
Other	12,332	-	-	-
Total Expenditures	42,568,829	46,817,513	54,661,400	48,036,588
Transfer to Other Funds:				
Transfer to General Fund	891,300	759,100	759,100	769,600
Transfer to Water	-	-	70,100	-
Transfer to Water System Development	925,000	1,100,000	700,000	-
Transfer to Wastewater	84,000	117,000	577,700	200,000
Transfer to Wastewater System Development	2,450,000	3,000,000	2,600,000	-
Transfer to Park Sales Tax	495,000	567,000	635,000	525,000
Transfer to Debt Service	445,618	696,500	625,900	406,300
Transfer to Capital Improvement Reserve	-	42,200	20,000	68,400
Total	5,290,918	6,281,800	5,987,800	1,969,300
Total Uses	47,859,747	53,099,313	60,649,200	50,005,888
Sources Over(Under) Uses	4,544,519	(2,204,901)	(5,367,808)	(3,097,488)
Fund Balance @ 12/31	22,149,548	13,074,263	16,781,739	13,684,251

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	General Fund	Bond & Interest	Admin Benefit Fee	Capital Improvement Reserve
Fund Balance 1/1	5,054,488	169,507	37,623	169,311
Revenues:				
Taxes	8,123,300	1,688,900	-	-
Special Assessments	-	1,174,100	-	-
License & Permits	162,200	-	-	-
Intergovernmental	112,200	-	-	425,000
Charges for services	2,241,200	-	-	-
Fines & Forfeitures	486,400	-	-	-
Miscellaneous & Other	341,800	2,500	-	25,000
Total Revenue	11,467,100	2,865,500	-	450,000
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	45,000
Transfer from Special Highway	-	23,400	-	-
Transfer from Special Benefit Fee	37,600	-	-	-
Transfer from East Santa Fe TIF	5,000	-	-	-
Transfer from Electric	727,000	23,800	-	-
Transfer from Water	-	39,800	-	-
Transfer from Wastewater	-	66,200	-	-
Transfer from Street Improvement	-	25,800	-	-
Transfer from Park Sales Tax	-	250,700	-	-
Total	769,600	429,700	-	45,000
Total Sources	12,236,700	3,295,200	-	495,000
Expenditures:				
Personal Services	7,760,300	-	-	-
Operating	3,868,500	-	-	-
Capital Outlay	1,006,100	-	-	-
Capital Improvement	-	-	-	495,000
Internal Services	1,122,000	-	-	-
Debt Service	-	3,029,100	-	-
Total Expenditures	13,756,900	3,029,100	-	495,000
Transfer to Other Funds:				
Transfer to General Fund	-	-	37,600	-
Transfer to Capital Improvement Reserve	45,000	-	-	-
Total	45,000	-	37,600	-
Total Uses	13,801,900	3,029,100	37,600	495,000
Sources Over(Under) Uses	(1,565,200)	266,100	(37,600)	-
Fund Balance @ 12/31	3,489,288	435,607	23	169,311

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	Park Improvement Reserve	Economic Development	East Santa Fe TIF	Special Drug & Alcohol
Fund Balance 1/1	88,061	41,905	108,114	10,286
Revenues:				
Taxes	-	-	296,800	-
License & Permits	-	-	-	-
Intergovernmental	400,400	-	-	32,200
Charges for services	69,300	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	-	49,500	100	-
Total Revenue	469,700	49,500	296,900	32,200
Total Sources	469,700	49,500	296,900	32,200
Expenditures:				
Personal Services	-	-	-	-
Operating	-	68,500	-	32,000
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	400,000	-
Total Expenditures	-	68,500	400,000	32,000
Transfer to Other Funds:				
Transfer to General Fund	-	-	5,000	-
Transfer to Wastewater	-	-	-	-
Transfer to Park Sales Tax	495,000	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	495,000	-	5,000	-
Total Uses	495,000	68,500	405,000	32,000
Sources Over(Under) Uses	(25,300)	(19,000)	(108,100)	200
Fund Balance @ 12/31	62,761	22,905	14	10,486

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	Special Parks	Park Sales Tax	Law Enforcement	Street Improvement
Fund Balance 1/1	5,112	75,401	5,788	129,012
Revenues:				
Taxes	-	185,000	-	-
Intergovernmental	32,200	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	-	-	-	44,200
Total Revenue	32,200	185,000	-	44,200
Transfers from Other Funds:				
Transfer from Special Parks	-	30,000	-	-
Transfer from Special Benefit Fee	-	-	-	-
Transfer from East Santa Fe TIF	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	495,000	-	-
Transfer from Park Sales Tax	-	-	-	-
Total	-	525,000	-	-
Total Sources	32,200	710,000	-	44,200
Expenditures:				
Personal Services	-	-	-	-
Operating	-	-	-	-
Capital Outlay	-	-	5,788	-
Capital Improvement	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	495,500	-	-
Total Expenditures	-	495,500	5,788	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Park Sales Tax	30,000	-	-	-
Transfer to Debt Service	-	250,700	-	25,800
Transfer to Capital Improvement Reserve	-	-	-	-
Total	30,000	250,700	-	25,800
Total Uses	30,000	746,200	5,788	25,800
Sources Over(Under) Uses	2,200	(36,200)	(5,788)	18,400
Fund Balance @ 12/31	7,312	39,201	-	147,412

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	Special Highway	Electric	Electric Capital Replacement	Water
Fund Balance 1/1	279,670	3,901,372	3,025,364	2,003,159
Revenues:				
Taxes	-	-	-	-
Intergovernmental	967,600	-	-	-
Charges for services	-	14,682,400	-	5,242,600
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	300	40,600	3,300	600
Total Revenue	967,900	14,723,000	3,300	5,243,200
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Special Parks	-	-	-	-
Transfer from Special Benefit Fee	-	-	-	-
Transfer from East Santa Fe TIF	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Park Sales Tax	-	-	-	-
Total	-	-	-	-
Total Sources	967,900	14,723,000	3,300	5,243,200
Expenditures:				
Personal Services	-	1,703,100	-	605,400
Operating	-	9,037,700	-	1,578,400
Capital Outlay	-	393,100	-	1,173,200
Capital Improvement	838,000	1,096,700	-	300,000
Internal Services	-	1,071,500	-	798,800
Debt Service	241,600	1,121,600	-	1,239,300
Total Expenditures	1,079,600	14,423,700	-	5,695,100
Transfer to Other Funds:				
Transfer to General Fund	-	727,000	-	-
Transfer to Wastewater	-	-	-	200,000
Transfer to Park Sales Tax	-	-	-	-
Transfer to Debt Service	-	23,800	-	39,800
Transfer to Capital Improvement Reserve	23,400	-	-	-
Total	23,400	750,800	-	239,800
Total Uses	1,103,000	15,174,500	-	5,934,900
Sources Over(Under) Uses	(135,100)	(451,500)	3,300	(691,700)
Fund Balance @ 12/31	144,570	3,449,872	3,028,664	1,311,459

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	Water System Development	Wastewater	Wastewater System Development	Information Technology
Fund Balance 1/1	-	1,653,017	-	-
Revenues:				
Taxes	-	-	-	-
Charges for services	-	5,253,900	-	908,900
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	-	500	-	-
Total Revenue	-	5,254,400	-	908,900
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	200,000	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Park Sales Tax	-	-	-	-
Total	-	200,000	-	-
Total Sources	-	5,454,400	-	908,900
Expenditures:				
Personal Services	-	580,300	-	275,900
Operating	-	790,000	-	356,100
Capital Outlay	-	17,000	-	252,500
Capital Improvement	-	200,000	-	-
Internal Services	-	892,700	-	24,400
Debt Service	-	3,220,400	-	-
Total Expenditures	-	5,700,400	-	908,900
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Park Sales Tax	-	-	-	-
Transfer to Debt Service	-	66,200	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	66,200	-	-
Total Uses	-	5,766,600	-	908,900
Sources Over(Under) Uses	-	(312,200)	-	-
Fund Balance @ 12/31	-	1,340,817	-	-

Consolidated Financial Schedule



2016 Budget
Budget Summary - All Funds

	Building Maintenance	Risk Management	Utility Billing	All Funds Total
Fund Balance 1/1	-	4,180	20,370	16,781,739
Revenues:				
Taxes	-	-	-	10,294,000
Special Assessments	-	-	-	1,174,100
License & Permits	-	-	-	162,200
Intergovernmental	-	-	-	1,969,600
Charges for services	310,900	638,500	996,700	30,344,400
Fines & Forfeitures	-	-	-	486,400
Miscellaneous & Other	-	-	-	508,400
Total Revenue	310,900	638,500	996,700	44,939,100
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	45,000
Transfer from Special Highway	-	-	-	23,400
Transfer from Special Parks	-	-	-	30,000
Transfer from Special Benefit Fee	-	-	-	37,600
Transfer from East Santa Fe TIF	-	-	-	5,000
Transfer from Electric	-	-	-	750,800
Transfer from Water	-	-	-	239,800
Transfer from Wastewater	-	-	-	66,200
Transfer from Street Improvement	-	-	-	25,800
Transfer from Park Improvement	-	-	-	495,000
Transfer from Park Sales Tax	-	-	-	250,700
Total	-	-	-	1,969,300
Total Sources	310,900	638,500	996,700	46,908,400
Expenditures:				
Personal Services	72,400	56,600	476,000	11,530,000
Operating	184,500	555,100	255,900	16,726,700
Capital Outlay	25,000	-	-	2,872,688
Capital Improvement	-	-	-	2,929,700
Internal Services	29,000	26,800	264,800	4,230,000
Debt Service	-	-	-	9,747,500
Total Expenditures	310,900	638,500	996,700	48,036,588
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	769,600
Transfer to Wastewater	-	-	-	200,000
Transfer to Park Sales Tax	-	-	-	525,000
Transfer to Debt Service	-	-	-	406,300
Transfer to Capital Improvement Reserve	-	-	-	68,400
Total	-	-	-	1,969,300
Total Uses	310,900	638,500	996,700	50,005,888
Sources Over(Under) Uses	-	-	-	(3,097,488)
Fund Balance @ 12/31	-	4,180	20,370	13,684,251

GENERAL FUND



Overview

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

Contact Information



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

www.gardnerkansas.gov

CITY OF GARDNER ANNUAL BUDGET



	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Funds Available Jan 1	5,426,458	4,946,758	6,115,588	5,054,488
Revenue:				
Taxes	7,816,080	7,689,000	7,677,400	8,456,300
Licenses & Permits	190,453	285,000	176,700	162,200
Intergovernmental	111,731	110,000	108,500	112,200
Charges for Service	2,294,137	2,676,000	2,634,200	2,727,600
Business Activity	9,114	9,000	8,700	8,800
Transfers In	891,300	759,100	759,100	769,600
Sale of City Assets	22,105	-	-	-
	-----	-----	-----	-----
Revenue Total	11,334,920	11,528,100	11,364,600	12,236,700
	=====	=====	=====	=====
% increase from previous year	13%	4%	0%	6%
Expenditures:				
Operations:				
Administration	1,078,153	1,602,900	1,386,900	1,570,900
Finance	758,187	943,600	961,100	951,200
Community Development	752,306	1,091,100	951,300	1,019,900
Police	4,188,261	4,608,500	4,658,300	4,932,100
Public Works	1,602,293	1,950,200	2,037,400	2,028,300
Parks & Recreation	1,970,858	2,062,900	2,120,800	2,240,900
	-----	-----	-----	-----
Operations Total	10,350,058	12,259,200	12,115,800	12,743,300
Capital Outlay:				
Police	108,773	81,200	229,800	145,000
Public Works	119,921	21,000	24,900	206,000
Parks & Recreation	57,810	25,400	27,700	655,100
	-----	-----	-----	-----
Capital Outlay Total	286,504	127,600	282,400	1,006,100
Transfers Out	9,228	327,500	27,500	52,500
	-----	-----	-----	-----
Expenditure Total	10,645,790	12,714,300	12,425,700	13,801,900
	=====	=====	=====	=====
% increase from previous year	16%	10%	17%	9%
Surplus/(Shortfall)	689,130	(1,186,200)	(1,061,100)	(1,565,200)
Funds Available Dec 31	6,115,588	3,760,558	5,054,488	3,489,288
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Taxes					
001					
311.01	Ad Valorem Property Tax	2,979,095	2,925,000	2,925,000	2,952,000
311.02	Back Tax Collections	99,447	90,000	90,000	90,000
311.10	Motor Vehicle Tax	407,133	420,000	420,000	463,300
	Total	3,485,675	3,435,000	3,435,000	3,505,300
312.01	Mowing Special Assessments	3,453	3,000	3,400	3,000
	Total	3,453	3,000	3,400	3,000
313.01	City Sales Tax	1,484,189	1,433,000	1,433,000	2,033,000
313.02	County Sales Tax	1,724,263	1,764,000	1,764,000	1,852,000
020.00	City Use Tax	439,550	400,000	400,000	412,000
019.00	County Use Tax	326,158	309,000	309,000	318,000
	Total	3,974,160	3,906,000	3,906,000	4,615,000
318.01	Natural Gas Franchise	170,181	160,000	152,000	154,000
318.02	Telephone Franchise	35,428	34,000	34,000	33,000
318.03	Cable Television Franchise	132,468	134,000	132,000	131,000
318.05	Electric Franchise (KCPL)	14,715	17,000	15,000	15,000
	Total	352,792	345,000	333,000	333,000
	Taxes Subtotal	7,816,080	7,689,000	7,677,400	8,456,300
Licenses/Permits					
321.01	Business Licenses & Payments	650	1,400	1,400	1,400
321.02	Beer and Liquor License	3,250	4,800	4,800	4,800
	Total	3,900	6,200	6,200	6,200
322.01	Building & Construction Permits	171,827	266,200	157,500	143,000
322.02	Animal Licenses & Impoundment	9,253	7,800	7,800	7,800
322.03	Lake Permits	-			
322.04	Lake Dock Permits	5,473	4,800	5,200	5,200
	Total	186,553	278,800	170,500	156,000
	Licenses/Permits Subtotal	190,453	285,000	176,700	162,200

Continued...

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Intergovernmental					
331.01	Grants	80,053	80,000	80,000	80,000
	Total	80,053	80,000	80,000	80,000
335.03	Local Alcohol Liquor Tax	31,678	30,000	28,500	32,200
	Total	31,678	30,000	28,500	32,200
	Intergovernmental Subtotal	111,731	110,000	108,500	112,200
Charges for Service					
341.01-02	Copies/Plans/Codes	3,511	3,000	3,000	3,000
341.02	Miscellaneous	17,485	15,000	5,000	5,000
341.02-01	Returned Checks	4,635	5,000	4,500	4,500
341.02-02	Reimbursed Expense	2,382	-	-	-
341.02-03	Insurance Proceeds	-	2,000	-	2,000
	Total	28,013	25,000	12,500	14,500
343.01-00	GF Cost Allocation Revenue	1,017,100	1,334,600	1,299,100	1,375,000
347.01	Recreation Programs	269,969	270,000	270,000	270,000
347.02	Instructional Recreation Fees	14,710	14,000	14,000	14,300
347.03	Swimming Pool Fees	283,347	270,000	270,000	270,000
347.04	Swimming Lessons	30,825	33,000	33,000	34,000
347.05	Special Events	25,058	35,000	35,000	35,000
347.06	Concessions	79,627	68,000	68,000	69,400
347.07	Advertising	12,667	13,000	13,000	13,000
347.09	Tournaments	46,866	46,000	46,000	48,000
347.11	Facility Rental	27,325	26,000	26,000	27,000
347.12	Aquatic Concessions	60,447	53,000	53,000	53,000
	Total	850,841	828,000	828,000	833,700
348.02	Inspection Fees	6,249	10,000	12,000	10,000
348.03	Zoning and Subdivision Fees	6,834	7,000	7,000	7,000
348.04	Street Signs	-	1,000	1,000	1,000
348.05	Infra Constr Plan Reviews	700	-	-	-
	Total	13,783	18,000	20,000	18,000
349.01	Court Fines	303,167	387,600	387,600	395,000
349.02	Court Fees	45,433	55,000	55,000	57,800
349.03	Diversion	35,800	27,800	32,000	33,600
	Total	384,400	470,400	474,600	486,400
	Charges for Service Subtotal	2,294,137	2,676,000	2,634,200	2,727,600

CITY OF GARDNER ANNUAL BUDGET



ACCOUNT	REVENUE SOURCE	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Business-type Activity					
361.01	Interest on Idle Funds	6,906	6,500	6,500	6,600
		-----	-----	-----	-----
	Total	6,906	6,500	6,500	6,600
362.02	Royalties	2,208	2,500	2,200	2,200
		-----	-----	-----	-----
	Total	2,208	2,500	2,200	2,200
	Business - Type Activity Subtotal	9,114	9,000	8,700	8,800
391.01	Electric Fund Transfer	836,300	704,100	704,100	727,000
391.96	Other Transfers - TIF	5,000	5,000	5,000	5,000
391.10	Other Transfers - BD	50,000	50,000	50,000	37,600
		-----	-----	-----	-----
	Total	891,300	759,100	759,100	769,600
073.00	Sale of City Property	22,105	-	-	-
		-----	-----	-----	-----
	Total	22,105	-	-	-
	Subtotal	913,405	759,100	759,100	769,600
General Fund Revenues Total		11,334,920	11,528,100	11,364,600	12,236,700
		=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Transfers and other nondepartmental payments

Fund: General Fund 001

Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----	-----	-----	-----	-----
Transfers				
Township Cemetery	7,500	7,500	7,500	7,500
Special Events	-	-	-	-
Capital Improvement Reserve Transfer	-	20,000	20,000	45,000
Miscellaneous	1,728	-	-	-
Debt Service pay directly from General	-	300,000	-	-
	-----	-----	-----	-----
Total Expenditures	9,228	327,500	27,500	52,500
	=====	=====	=====	=====

ADMINISTRATION



Overview

The Administration Department is comprised of following programs: City Administrator, Mayor and City Council, 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
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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.

Project Coordination and Management

Administration staff works with City departments, engineers and contractors to facilitate in planning, development and implementation of City projects.

Agenda Development

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.

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

The Human Resources Division provides services for hiring, training, retention, and risk management.

Open Record Requests

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

Personnel (FTE)

Program	2014	2015	2016
Administration	4.0	4.0	4.0
Administrative Services	10.0	0.0	0.0
Human Resources	0.0	4.0	4.0
Information Technology (I.T.)	0.0	3.0	3.0
City Clerk	0.0	1.0	1.0
TOTAL	14.0	12.0	12.0

ADMINISTRATION

Goals and Objectives

- Increase public participation in the budgeting process
- Conduct leadership training
- Launch new and improved City website
- Develop and implement employee engagement programs
- Implement career ladders for employees

DID YOU KNOW?

In 2015, The Governing Body created 5 new citizen advisory boards.

Accomplishments

- Developed an Economic Development Incentive Policy
- Held the Economic Development Symposium “Growth by Choice or by Chance”
- Implemented a compensation study
- Launched “Gardner You!” Citizen Academy
- Held Citizen Workshops for Budget Priorities and the Capital Improvements Program
- Held Governing Body Budget Policy Workshop for the 2016 Budget
- Collaborated with Finance to research and prepare for the 0.5% Special Sales Tax initiative
- Received the 2015 GFOA Distinguished Budget Presentation Award
- Developed the 2016-2020 Capital Improvement Program
- Conducted an Employee Engagement Survey
- Created an Employee Engagement Committee
- Completed KERIT audit and earned a 5% discount on workman’s compensation rates
- Completed IT infrastructure upgrades at City Hall
- Developed Business Plans for each department



ADMINISTRATION

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	2014 Actual	2015 Target	2016 Target
4	Maintain a healthy and productive workforce	Workers' compensation claims	10	10	10
		Experience Mod Rate	0.88	0.88	0.88
4	Reduce workers' compensation costs	Average cost per claim	\$2,906	\$2,906	\$2,906
		Expenditures for workers' compensation per \$100 of salary and benefits	\$2	\$2	\$2
4	Reduce turnover	Turnover rate	17%	13%	10%
		Percent of non-seasonal employees completing probationary period	83%	100%	100%
4	High Performing Organization	Percent of high performing employees	54%	50%	50%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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%

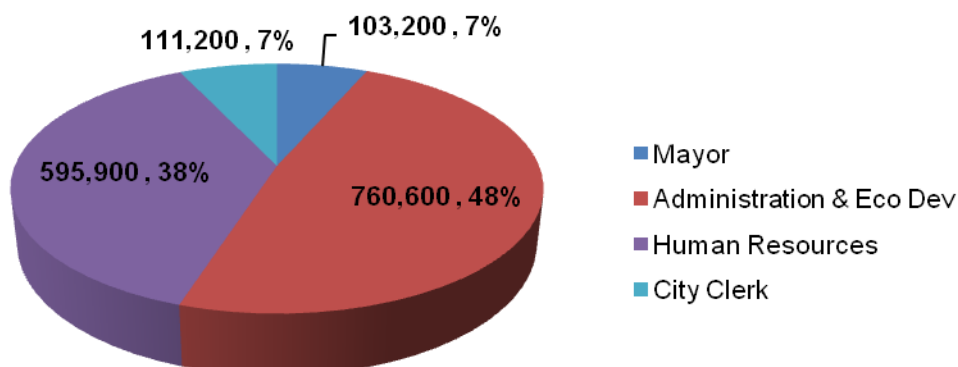
ADMINISTRATION

Department Financial Summaries

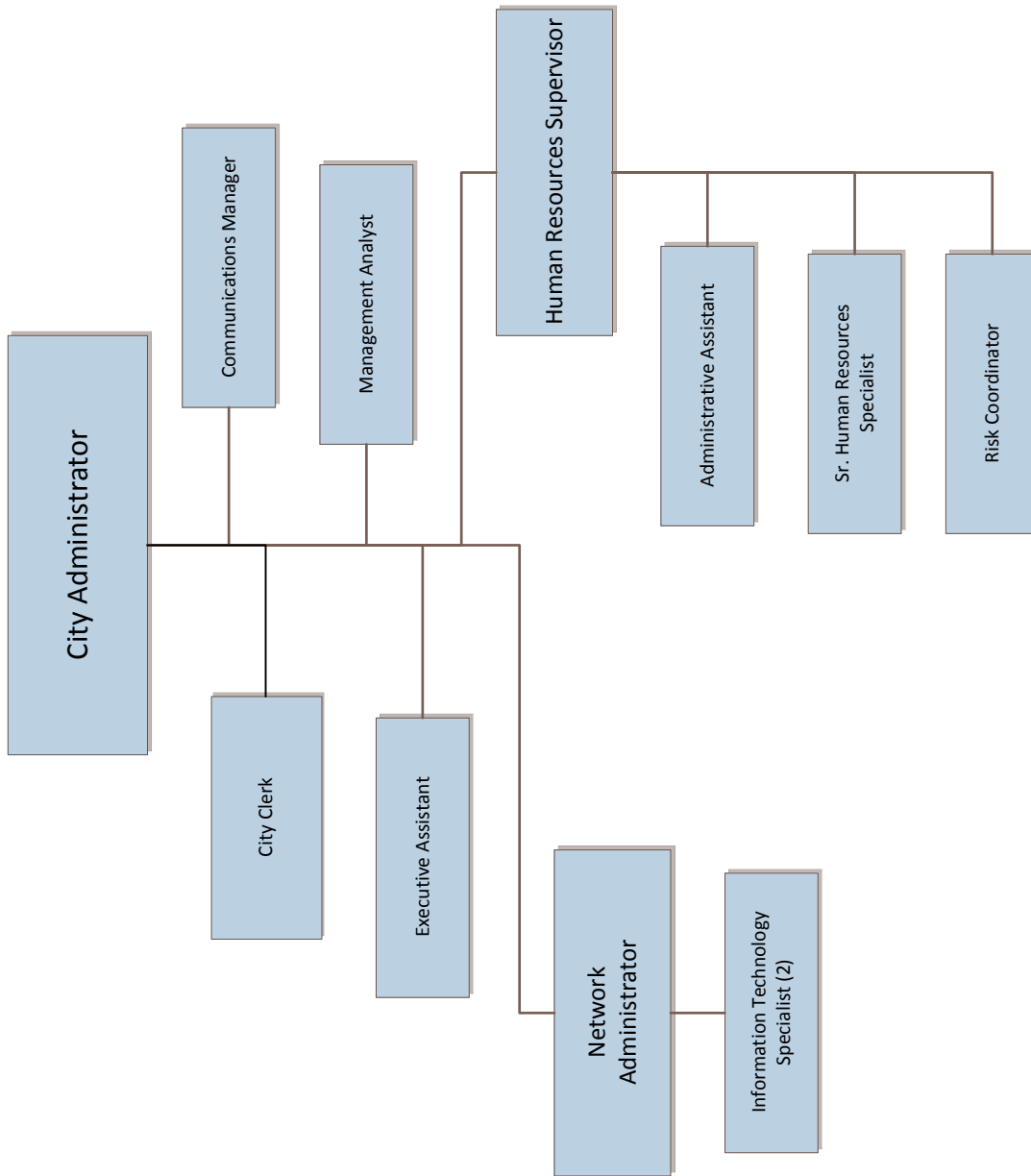
Department Expenditures by Type				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	637,129	1,104,500	825,700	1,068,700
Contractual Services	348,308	327,700	411,600	353,800
Commodities	24,307	27,700	41,800	26,600
Capital Outlay	-	-	-	-
Internal Services	68,407	143,000	107,800	121,800
Total	1,078,151	1,602,900	1,386,900	1,570,900

Department Expenditures by Program				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Mayor	105,727	100,400	120,000	103,200
Administration & Eco Dev	532,918	698,600	745,000	760,600
Administrative Services	350,575	684,600	98,300	-
Human Resources	-	-	313,200	595,900
City Clerk	88,931	119,300	110,400	111,200
Total	1,078,151	1,602,900	1,386,900	1,570,900

2016 Department Expenditures by Program



Administration



CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
			Actual	Budget	Est.	Budget
Personal Services						
11	01	Full-Time	472,464	630,500	607,100	596,100
11	02	Overtime	1,791	800	900	900
13	01	Part-Time	27,355	29,200	29,200	29,200
		Market/Merit Pool	-	230,000	-	250,000
21	01	Health & Dental Insurance	40,501	71,600	57,400	58,400
21	02	Life Insurance	404	500	500	500
22	01	Social Security	35,519	51,600	48,700	47,900
22	03	Unemployment Compensation	1,964	3,500	3,300	3,200
23	01	KPERS Retirement	47,349	66,700	63,800	61,300
23	05	Deferred Compensation	9,782	20,100	14,800	21,200
Total			637,129	1,104,500	825,700	1,068,700
Contractual Services						
31	02	Legal Services	128,424	134,500	144,500	119,500
31	15	Outsourced Services	70,832	61,500	82,800	92,300
40	03	Telephone	1,454	2,200	2,200	2,200
46	01	Meetings/Training/Travel	38,179	48,300	51,500	59,800
46	02	Dues/Subscriptions	29,207	29,400	34,600	32,600
46	05	Recruitment	53,973	22,000	63,800	15,000
47	01	Advertising/Legal Notices	8,303	8,500	8,600	8,600
47	02	Printing	7,868	11,500	13,300	13,700
47	04	Postage	9,212	8,900	9,700	9,500
48	01	Taxes and Assesments	856	900	600	600
Total			348,308	327,700	411,600	353,800
Commodities						
52	20	Operating Supplies	14,935	17,000	17,700	17,500
54	51	Special Events	4,191	5,800	18,800	2,800
54	93	Donations & Sympathy	5,180	4,900	5,300	6,300
Total			24,307	27,700	41,800	26,600
Internal Services						
91	01	Building Services	28,949	41,300	34,600	29,200
91	02	IT Services	26,499	86,800	57,400	76,100
91	03	Risk Services	12,959	14,900	15,800	16,500
Total			68,407	143,000	107,800	121,800
Total Expenditures			1,078,151	1,602,900	1,386,900	1,570,900

CITY OF GARDNER ANNUAL BUDGET



Program: Mayor and City Council 1110
Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Est.	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
13	01	Part-Time	27,355	29,200	29,200	29,200
22	01	Social Security	2,093	2,200	2,200	2,200
23	01	KPERS Retirement	823	-	1,000	1,000
Total			----- 30,271	----- 31,400	----- 32,400	----- 32,400
Contractual Services						
31	15	Outsourced Services	15,390	-	-	-
46	01	Meetings/Training/Travel	10,900	9,800	15,300	14,800
46	02	Dues/Subscriptions	24,179	24,400	26,100	26,100
46	05	Recruitment	-	-	-	-
47	01	Advertising/Legal Notice	1,812	800	1,900	1,900
Total			----- 52,281	----- 35,000	----- 43,300	----- 42,800
Commodities						
52	20	Operating Supplies	1,886	2,200	2,700	2,500
54	51	Special Events	4,191	5,800	18,800	2,800
54	93	Donations & Sympathy	5,180	4,900	5,300	6,300
Total			----- 11,257	----- 12,900	----- 26,800	----- 11,600
Internal Services						
91	01	Building Services	7,548	13,000	9,900	8,300
91	02	IT Services	2,704	6,100	5,500	5,900
91	03	Risk Services	1,666	2,000	2,100	2,200
Total			----- 11,918	----- 21,100	----- 17,500	----- 16,400
Total Expenditures			----- 105,727 =====	----- 100,400 =====	----- 120,000 =====	----- 103,200 =====

CITY OF GARDNER ANNUAL BUDGET



Program: Administration 1120

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Est.	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	251,709	339,600	357,800	370,700
11	02	Overtime	265	-	-	-
21	01	Health & Vision Insurance	15,402	26,500	29,300	29,800
21	02	Life Insurance	167	200	200	200
22	01	Social Security	17,256	26,500	27,400	28,400
22	03	Unemployment Compensation	1,060	1,900	1,900	2,000
23	01	KPERS Retirement	25,061	35,600	36,800	37,300
23	05	Deferred Compensation	9,268	15,000	13,700	19,900
Total			----- 320,188	----- 445,300	----- 467,100	----- 488,300
Contractual Services						
31	02	Legal Services	118,208	130,000	140,000	115,000
31	15	Outsourced Services	-	-	10,500	10,000
40	03	Telephone	786	1,500	1,500	1,500
46	01	Meetings/Training/Travel	11,586	15,300	15,300	17,800
46	02	Dues/Subscriptions	3,677	3,100	6,600	4,700
46	05	Recruitment	4,443	-	-	-
47	02	Printing	7,096	10,100	11,900	11,000
47	04	Postage	8,600	8,200	8,800	8,800
Total			----- 154,396	----- 168,200	----- 194,600	----- 168,800
Commodities						
52	20	Operating Supplies	6,497	7,300	7,300	7,300
Total			----- 6,497	----- 7,300	----- 7,300	----- 7,300
Internal Services						
91	01	Building Services	10,506	9,800	10,400	8,800
91	02	IT Services	10,870	27,000	24,200	25,700
91	03	Risk Services	5,461	6,000	6,400	6,700
Total			----- 26,837	----- 42,800	----- 41,000	----- 41,200
Total Expenditures			----- 507,918	----- 663,600	----- 710,000	----- 705,600
			=====	=====	=====	=====

City of Gardner Annual Budget

Program: Administrative Services 1125

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Est.	FY 16 Budget
Personal Services						
11	01	Full-Time	177,518	236,800	43,300	-
11	02	Overtime	1,066	800	300	-
11	04	Market/Merit Pool	-	230,000	-	-
21	01	Health & Dental Insurance	17,294	32,900	3,900	-
21	02	Life Insurance	186	200	-	-
22	01	Social Security	13,092	18,600	3,600	-
22	03	Unemployment Compensation	731	1,300	300	-
23	01	KPERS Retirement	17,429	25,300	4,600	-
23	05	Deferred Compensation	514	5,100	100	-
Total			227,830	551,000	56,100	-
Contractual Services						
31	02	Legal Services	10,216	4,500	1,600	-
31	15	Outsourced Services	19,069	15,700	100	-
40	03	Telephone	668	700	100	-
46	01	Meetings/Training/Travel	15,684	21,200	1,700	-
46	02	Dues/Subscriptions	1,252	1,400	800	-
46	05	Recruitment	48,688	22,000	23,800	-
47	02	Printing	694	1,200	900	-
47	04	Postage	483	500	300	-
Total			96,752	67,200	29,300	-
Commodities						
52	20	Operating Supplies	5,924	6,600	400	-
Total			5,924	6,600	400	-
Internal Services						
91	01	Building Services	7,938	13,500	2,800	-
91	02	IT Services	8,058	41,500	8,700	-
91	03	Risk Services	4,073	4,800	1,000	-
Total			20,069	59,800	12,500	-
Total Expenditures			350,575	684,600	98,300	-

CITY OF GARDNER ANNUAL BUDGET



Program: Economic Development 1130
Fund: General Fund 001

			FY 14	FY 15	FY 15	FY 16
		Classification	Actual	Budget	Est.	Budget
Contractual Services						
31	15	Outsourced Services	25,000	35,000	35,000	55,000
46	01	Meetings/Training/Travel	-	-	-	-
46	02	Dues/Subscriptions	-	-	-	-
47	01	Advertising/Legal Notices	-	-	-	-
Total			25,000	35,000	35,000	55,000
Total Expenditures			25,000	35,000	35,000	55,000

CITY OF GARDNER ANNUAL BUDGET



Program: Human Resources 1140

Fund: General Fund 001

		Classification	FY 15 Budget	FY 15 Est.	FY 16 Budget
Personnel Services					
11	01	Full-Time	-	151,900	171,300
11	02	Overtime	-	600	900
11	04	Market/Merit Pool	-	-	250,000
21	01	Health & Dental Insurance	-	18,400	22,700
21	02	Life Insurance	-	200	200
22	01	Social Security	-	11,400	13,200
22	03	Unemployment Compensation	-	800	900
23	01	KPERS Retirement	-	15,800	17,500
23	05	Deferred Compensation	-	1,000	1,300
Total			-	200,100	478,000
Contractual Services					
31	02	Legal Services	-	2,900	4,500
31	15	Outsourced Services	-	25,400	15,500
40	03	Telephone	-	600	700
46	01	Meetings/Training/Travel	-	17,200	24,300
46	02	Dues/Subscriptions	-	600	1,300
46	05	Recruitment	-	40,000	15,000
47	02	Printing	-	300	2,500
47	04	Postage	-	200	500
Total			-	87,200	64,300
Commodities					
52	20	Operating Supplies	-	6,500	6,900
Total			-	6,500	6,900
Internal Services					
91	01	Building Services	-	7,600	8,800
91	02	IT Services	-	7,800	32,700
91	03	Risk Services	-	4,000	5,200
Total			-	19,400	46,700
Total Expenditures			-	313,200	595,900

CITY OF GARDNER ANNUAL BUDGET



Program: City Clerk 1150

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	43,237	54,100	54,100	54,100
11	02	Overtime	460	-	-	-
21	01	Health & Dental Insurance	7,805	12,200	5,800	5,900
21	02	Life Insurance	51	100	100	100
22	01	Social Security	3,078	4,300	4,100	4,100
22	03	Unemployment Compensation	173	300	300	300
23	01	KPERS Retirement	4,036	5,800	5,600	5,500
Total			58,840	76,800	70,000	70,000
Contractual Services						
31	15	Outsourced Services	11,373	10,800	11,800	11,800
46	01	Meetings/Training/Travel	10	2,000	2,000	2,900
46	02	Dues/Subscriptions	100	500	500	500
46	05	Recruitment	842	-	-	-
47	01	Advertising/Legal Notice	6,491	7,700	6,700	6,700
47	02	Printing	79	200	200	200
47	04	Postage	129	200	400	200
48	01	Taxes and Assessments	856	900	600	600
Total			19,879	22,300	22,200	22,900
Commodities						
52	20	Operating Supplies	628	900	800	800
Total			628	900	800	800
Internal Services						
91	01	Building Services	2,957	5,000	3,900	3,300
91	02	IT Services	4,867	12,200	11,200	11,800
91	03	Risk Services	1,759	2,100	2,300	2,400
Total			9,583	19,300	17,400	17,500
Total Expenditures			88,931	119,300	110,400	111,200

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BUSINESS & ECONOMIC DEVELOPMENT



Overview

The Business and Economic Development Department is comprised of the Planning Division and Code 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 community's 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

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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.

Code Administration Division

The Code 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. Codes enforcement staff also investigate reports of nuisance and code violations regarding weeds and tall grass, garbage, inoperable vehicles, storage of vehicles and equipment and other property maintenance issues.

Personnel (FTE)

Program	2014	2015	2016
Planning	5.5	5.5	5.5
Code Administration	3.0	3.0	3.0
TOTAL	8.5	8.5	8.5

BUSINESS AND ECONOMIC DEVELOPMENT



Goals and Objectives

- Proceed with implementation of the Gardner Comprehensive Plan and Economic Development Strategy
- Complete the new land development code
- Identify and practice code enforcement best practices to provide quality code enforcement
- Improve efficiency and effectiveness of planning and building permit processes
- Collaborate with Administration to develop an annexation strategy
- Participate in the KC Communities for All Ages Program
- Complete the I-35 & 175th Interchange Study

DID YOU KNOW?

That there are 349 residential building lots available for sale in Gardner, KS.

Accomplishments

- Submitted 2016 CDBG application for the improvement of the Senior Center
- Initiated the land development code update
- Completed the I-35 & Gardner Interchange Study
- Developed an action list for implementing the 2015 Comprehensive Plan Update



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	2014 Actual	2015 Target	2016 Target
2	Provide quality code enforcement	Percent of voluntary compliances	99%	90%	90%
2		Total number of code enforcement cases	846	400	450
1	Increase efficiency of planning and permit processes	Percent of permits issued the same day as application	44%	60%	60%
		Number of building permits processed	608	600	630
		Percent of inspections completed within 10 working days	100%	95%	97%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	2020 Target
2	Provide quality code enforcement	Satisfaction rating for code enforcement	81%	83%	84%
	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

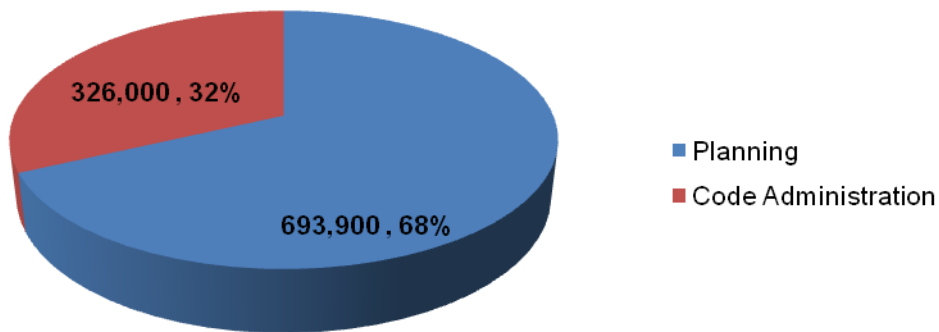


Department Financial Summaries

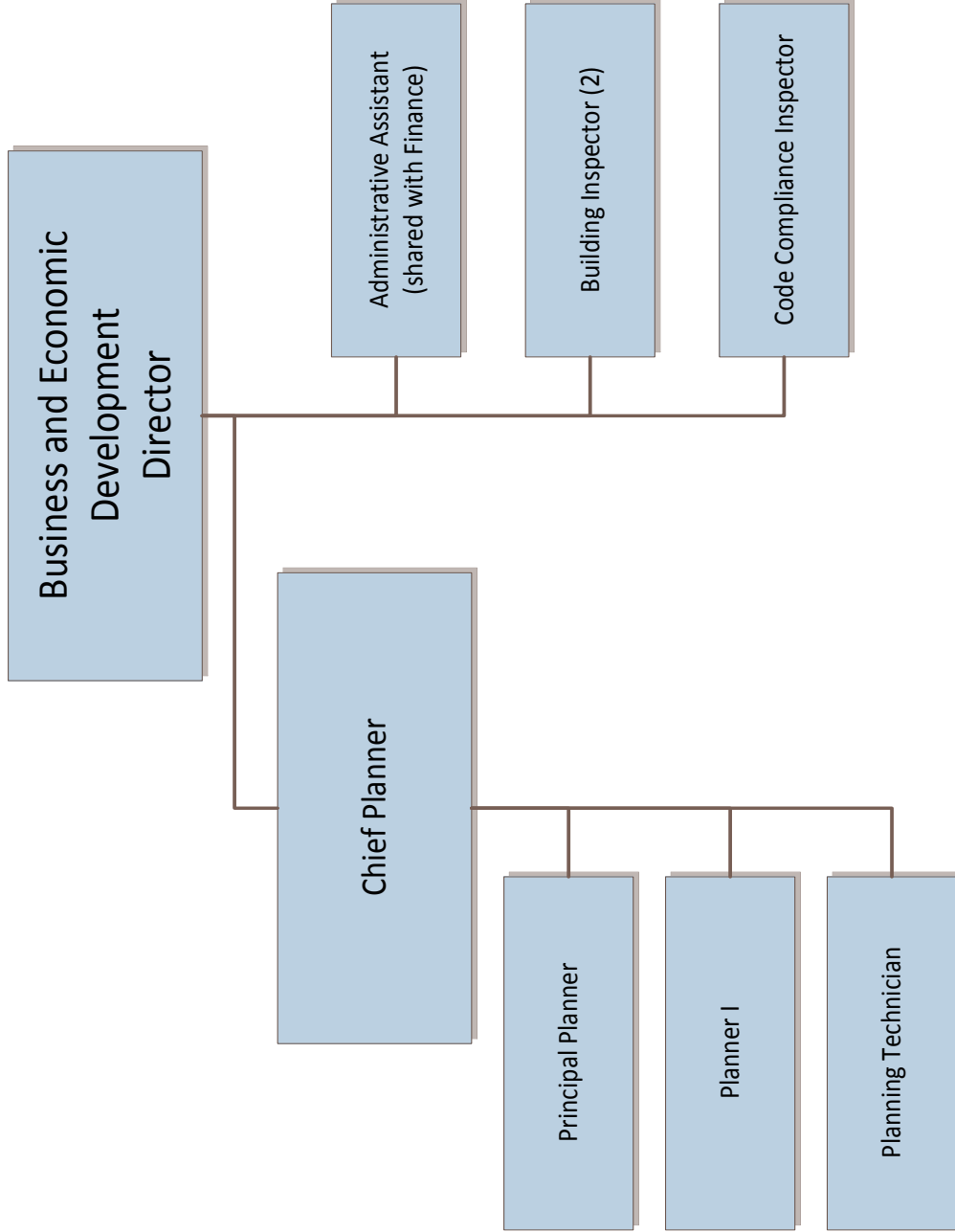
Department Expenditures by Type				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	535,220	784,600	678,600	759,000
Contractual Services	150,195	187,700	169,500	151,800
Commodities	7,102	6,800	7,600	7,600
Capital Outlay	-	-	-	-
Internal Services	59,790	112,000	95,600	101,500
Total	752,307	1,091,100	951,300	1,019,900

Department Expenditures by Program				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Planning	467,591	627,200	651,800	693,900
Code Administration	284,716	463,900	299,500	326,000
Total	752,307	1,091,100	951,300	1,019,900

2016 Department Expenditures by Program



Business and Economic Development



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	395,029	576,200	479,400	541,600
11	02	Overtime	484	-	-	-
14	01	Seasonal	-	-	6,000	6,000
21	01	Health & Dental Insurance	69,575	97,500	98,400	100,200
21	02	Life Insurance	400	500	600	600
22	01	Social Security	27,979	45,200	36,600	41,400
22	03	Unemployment Compensation	1,564	3,300	2,600	2,900
23	01	KPERS Retirement	39,179	61,000	52,300	63,000
23	05	Deferred Compensation	1,010	900	2,700	3,300
Total			535,220	784,600	678,600	759,000
Contractual Services						
31	15	Outsourced Services	111,829	138,900	116,400	88,400
40	03	Telephone	2,917	3,400	3,900	4,100
43	02	R&M Equipment	785	-	600	600
43	05	R&M Vehicles	812	1,100	1,600	1,300
46	01	Meetings/Training/Travel	3,133	13,000	11,200	20,000
46	02	Dues/Subscriptions	3,463	5,500	5,200	5,300
46	05	Recruitment	1,461	-	-	-
47	01	Advertising/Legal Notice	1,571	3,000	3,000	3,000
47	02	Printing	847	1,600	1,900	2,900
47	04	Postage	5,771	5,200	5,200	5,700
47	56	Nuisance Expense-Mowing	9,107	5,500	10,000	10,000
47	57	Nuisance Expense-Debris Removal	-	2,000	2,000	2,000
49	03	Home Repair Program	8,500	8,500	8,500	8,500
Total			150,195	187,700	169,500	151,800
Commodities						
52	02	Small tools	9	-	100	100
52	04	Vehicle Supplies	325	-	400	400
52	09	Fuel and Fluids	3,354	3,000	2,700	3,000
52	20	Operating Supplies	2,619	2,700	2,700	2,600
53	02	Clothing & Uniforms	794	1,100	1,700	1,500
Total			7,102	6,800	7,600	7,600
Internal Services						
91		Building Services	26,070	39,200	34,200	29,000
91		IT Services	21,687	58,700	47,700	58,400
91		Risk Services	12,033	14,100	13,700	14,100
Total			59,790	112,000	95,600	101,500
Total Expenditures			752,307	1,091,100	951,300	1,019,900

CITY OF GARDNER ANNUAL BUDGET



Program: Planning 7110

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
			Actual	Budget	Est.	Budget
Personal Services						
11	01	Full-Time	239,740	321,000	343,300	392,500
11	02	Overtime	384	-	-	-
14	01	Seasonal	-	-	6,000	6,000
21	01	Health & Dental Insurance	40,799	55,400	67,300	68,600
21	02	Life Insurance	219	300	400	400
22	01	Social Security	16,727	25,100	26,200	30,000
22	03	Unemployment Compensation	939	1,800	1,900	2,100
23	01	KPERS Retirement	21,383	33,700	35,300	44,900
23	05	Deferred Compensation	-	400	1,900	2,400
Total			320,191	437,700	482,300	546,900
Contractual Services						
31	15	Outsourced Services	111,829	128,900	111,400	81,400
40	03	Telephone	732	1,100	800	1,000
43	02	R&M Equipment	785	-	600	600
		R&M Vehicle	-	-	300	-
46	01	Meetings/Training/Travel	2,798	7,300	5,700	12,800
46	02	Dues/Subscriptions	1,633	4,200	4,000	4,100
46	05	Recruitment	1,461	-	-	-
47	01	Advertising/Legal Notice	1,571	3,000	3,000	3,000
47	02	Printing	275	400	700	1,700
47	04	Postage	99	700	700	700
Total			121,183	145,600	127,200	105,300
Commodities						
52	09	Fuel and Fluids	134	300	200	200
52	20	Operating Supplies	1,441	2,000	2,000	1,900
Total			1,575	2,300	2,200	2,100
Internal Services						
91	01	Building Services	11,751	14,500	15,400	13,100
91	02	IT Services	10,762	24,500	22,000	23,700
91	03	Risk Services	2,129	2,600	2,700	2,800
Total			24,642	41,600	40,100	39,600
Total Expenditures			467,590	627,200	651,800	693,900

CITY OF GARDNER ANNUAL BUDGET



Program: Codes Administration 7120

Fund: General Fund 001

<u>Classification</u>			<u>FY 14 Actual</u>	<u>FY 15 Budget</u>	<u>FY15 Est.</u>	<u>FY 16 Budget</u>
Personal Services						
11	01	Full-Time	155,289	255,200	136,100	149,100
11	02	Overtime	100	-	-	-
21	01	Health & Dental Insurance	28,776	42,100	31,100	31,600
21	02	Life Insurance	181	200	200	200
22	01	Social Security	11,252	20,100	10,400	11,400
22	03	Unemployment Compensation	625	1,500	700	800
23	01	KPERS Retirement	17,796	27,300	17,000	18,100
23	05	Deferred Compensation	1,010	500	800	900
Total			215,029	346,900	196,300	212,100
Contractual Services						
31	15	Outsourced Services	-	10,000	5,000	7,000
40	03	Telephone	2,185	2,300	3,100	3,100
43	05	R&M Vehicle	812	1,100	1,300	1,300
46	01	Meetings/Training/Travel	334	5,700	5,500	7,200
46	02	Dues/Subscriptions	1,830	1,300	1,200	1,200
47	02	Printing	572	1,200	1,200	1,200
47	04	Postage	5,672	4,500	4,500	5,000
47	56	Nuisance Expense-Mowing	9,107	5,500	10,000	10,000
47	57	Nuisance Expense-Debris Removal	-	2,000	2,000	2,000
49	03	Home Repair Program	8,500	8,500	8,500	8,500
Total			29,012	42,100	42,300	46,500
Commodities						
52	02	Small tools	9	-	100	100
52	04	Vehicle Supplies	325	-	400	400
52	09	Fuel and Fluids	3,220	2,700	2,500	2,800
52	20	Operating Supplies	1,178	700	700	700
53	02	Clothing & Uniforms	794	1,100	1,700	1,500
Total			5,527	4,500	5,400	5,500
Internal Services						
91	01	Building Services	14,319	24,700	18,800	15,900
91	02	IT Services	10,925	34,200	25,700	34,700
91	03	Risk Services	9,904	11,500	11,000	11,300
Total			35,148	70,400	55,500	61,900
Total Expenditures			284,716	463,900	299,500	326,000

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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, investments, collections and 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
(913) 856-0929

www.gardnerkansas.gov/finance

www.facebook.com/CityofGardnerKSGovernment

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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 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 fiscal activities associated with Utility Billing are accounted for in a separate internal service fund.

Personnel (FTE)

Program	2014	2015	2016
Finance Administration	2.5	2.5	2.5
Fiscal Services	3.0	4.0	4.0
Utility Billing	8.0	9.0	9.0
Municipal Court	2.0	2.0	2.0
TOTAL	15.5	17.5	17.5

FINANCE

Goals and Objectives

- Continue to earn GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)
- Develop annual grant and debt covenant compliance training for applicable staff to ensure ongoing compliance with IRS and SEC debt and grant requirements
- Prepare future debt issuance for electric transformer project and monitor for additional refinancing opportunities
- Assist Utilities Department to revise Service Standards to include all 3 utilities and facilitate development by simplifying utility service installation requirements
- Assist Utilities Department to implement inventory controls

DID YOU KNOW?

Over the last 4 years, the Finance Department refinanced City debt and saved \$2.4 million in interest cost.

Accomplishments

- Assisted with the development of the Economic Development Incentive Policy
- Collaborated with Administration to hold a Citizen Workshop for the 2016 Budget
- Collaborated with Administration to hold “Gardner You!” Citizen Academy
- Collaborated with Administration to hold a Governing Body Budget Policy Workshop for the 2016 Budget
- Collaborated with Administration to research and prepare for the 0.5% Special Purpose sales Tax Initiative
- Collaborated with Administration to conduct the Economic Development Symposium
- Prepared the 2015A bond sale to refinance existing debt, saving \$329,000 in interest cost
- Developed accounting and reporting procedures for compliance with GASB 68 and GASB 71 (Proportionate share of KPERS unfunded pension liability)
- Implemented voice payment response system for improved customer service by enabling utility customers to pay by phone
- Facilitated Utilities Department to reincorporate electric rates into the Municipal Code
- Facilitated Utilities Department to revise the Interconnection Agreement for renewable energy utility customers
- Facilitated Utilities Department to implement the Customer Exchange Agreement with Rural Water District No. 7
- Implemented “Time to Pay” docket to improve customer service providing additional option to appear before the Judge
- Developed debt covenant template to ensure mandated IRS and SEC reporting compliance
- Implemented required Kansas Criminal Justice Information Systems security compliance



FINANCE

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	2014 Actual	2015 Target	2016 Target
4	Maintain the City's credit rating	Total net debt applicable to the limit as a percentage of debt limit	32.02%	---	---
		Outstanding gross G.O. Debt per capita	2,031	---	---
		Bond rating	Aa-	Aa-	Aa-
4	Provide high quality financial reporting	GFOA's CAFR Award	Yes	Yes	Yes
4	Provide high quality utility billing services	Utility billing accuracy	99.89%	99.89%	99.89%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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%

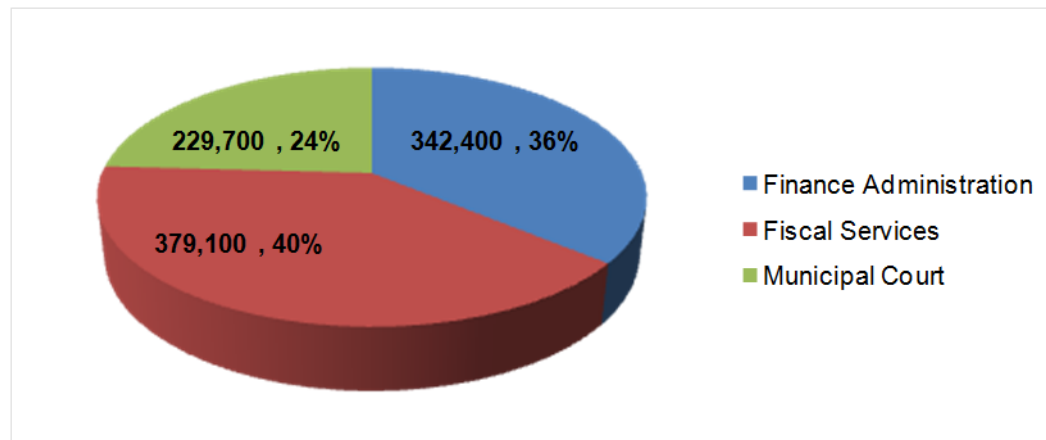
FINANCE

Department Financial Summaries

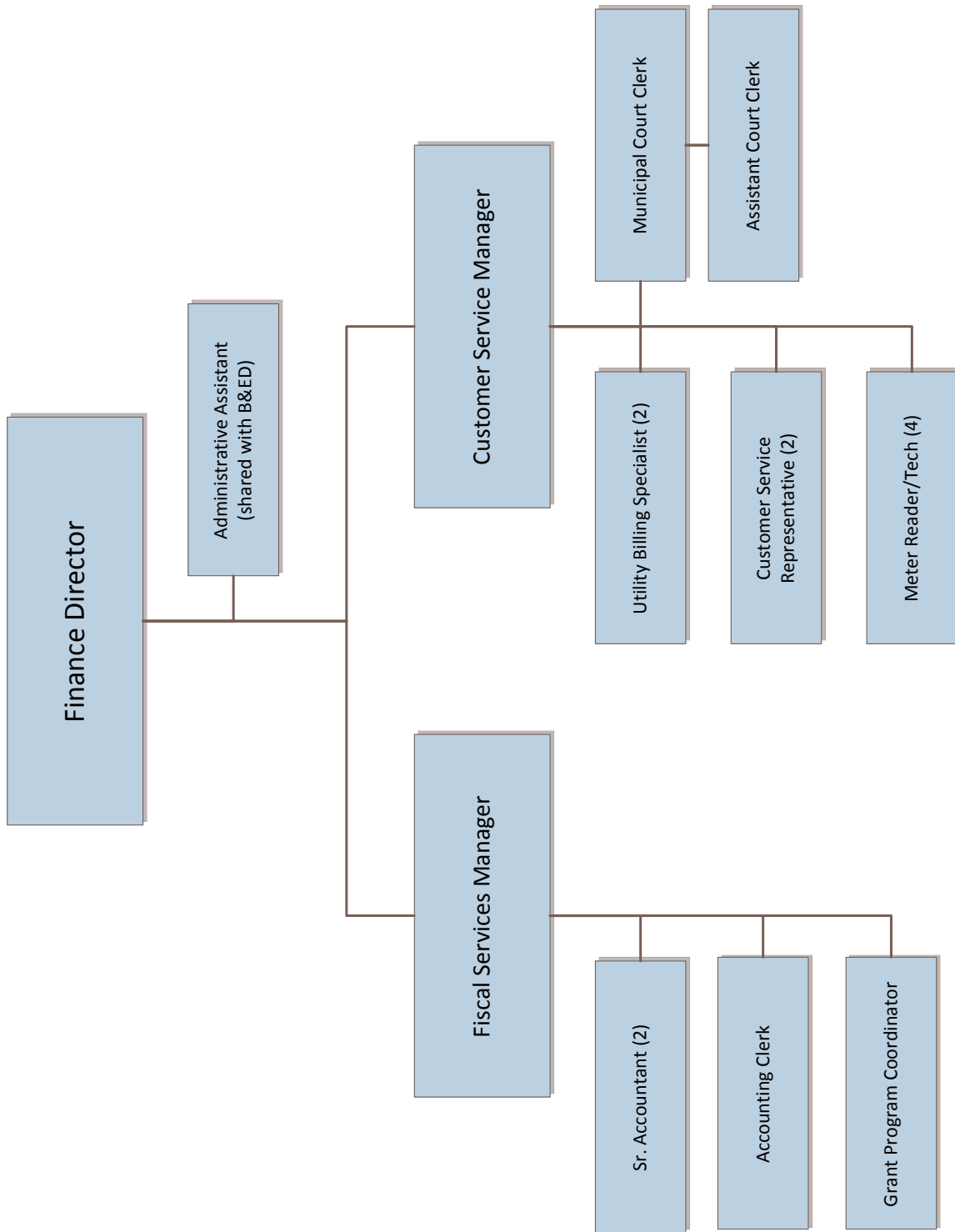
Department Expenditures by Type				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	577,523	668,900	686,900	699,500
Contractual Services	120,845	154,000	156,400	141,600
Commodities	4,615	4,600	4,500	4,600
Capital Outlay	-	-	-	-
Internal Services	55,204	116,100	113,300	105,500
Total	758,187	943,600	961,100	951,200

Department Expenditures by Program				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Finance Administration	303,312	342,000	347,300	342,400
Fiscal Services	245,247	366,900	382,600	379,100
Municipal Court	209,628	234,700	231,200	229,700
Total	758,187	943,600	961,100	951,200

2016 Department Expenditures by Program



Finance



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

		FY 14	FY 15	FY 15	FY 16
Classification		Actual	Budget	Estimate	Budget
Personal Services					
11	01 Full-Time	415,147	474,900	490,200	491,300
11	02 Overtime	5,222	-	-	-
13	01 Part-Time	33,063	34,100	33,100	33,100
21	01 Health & Dental Insurance	50,488	62,900	65,600	78,000
21	02 Life Insurance	423	400	400	400
22	01 Social Security	33,085	39,700	40,000	40,100
22	03 Unemployment Compensation	1,842	2,900	2,900	2,900
23	01 KPERS Retirement	40,646	50,300	50,600	49,600
23	05 Deferred Compensation	3,392	3,700	4,100	4,100
99	98 Contra Expense/Reclass	(5,785)	-	-	-
Total		577,523	668,900	686,900	699,500
Contractual Services					
31	01 Audit & Financial	50,464	48,800	45,100	47,400
31	02 Legal Services	19,911	21,500	21,500	21,500
31	15 Outsourced Services	34,979	63,600	68,100	49,900
40	03 Telephone	986	1,000	1,000	1,000
46	01 Meetings/Training/Travel	9,241	11,700	13,200	15,600
46	02 Dues/Subscriptions	996	1,500	1,600	1,600
47	02 Printing	2,434	3,700	3,800	2,500
47	04 Postage	1,834	2,200	2,100	2,100
Total		120,845	154,000	156,400	141,600
Commodities					
52	20 Operating Supplies	4,615	4,600	4,500	4,600
Total		4,615	4,600	4,500	4,600
Internal Services					
91	Building Maintenance	17,821	28,200	23,400	19,900
91	IT Services	26,554	75,000	76,200	71,200
91	Risk Services	10,829	12,900	13,700	14,400
Total		55,204	116,100	113,300	105,500
Total Expenditures		758,186	943,600	961,100	951,200

CITY OF GARDNER ANNUAL BUDGET



Program: Finance Administration 1305

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	189,098	187,600	195,200	195,200
21	01	Health & Dental Insurance	-	-	-	11,200
21	02	Life Insurance	121	100	100	100
22	01	Social Security	14,526	14,700	14,900	14,900
22	03	Unemployment Compensation	806	1,100	1,100	1,100
23	01	KPERS Retirement	18,458	20,000	20,300	19,900
23	05	Deferred Compensation	1,881	1,900	2,000	2,000
99	98	Contra Expense/Reclass	(4,208)	-	-	-
Total			220,682	225,400	233,600	244,400
Contractual Services						
31	01	Audit & Financial	50,464	48,800	45,100	47,400
31	15	Outsourced Services	14,492	40,000	45,000	25,000
40	03	Telephone	986	1,000	1,000	1,000
46	01	Meetings/Training/Travel	5,433	5,500	3,800	5,500
46	02	Dues/Subscriptions	470	800	700	700
47	02	Printing	559	900	700	600
Total			72,404	97,000	96,300	80,200
Internal Services						
91	01	Building Maintenance	3,113	5,300	4,100	3,500
91	02	IT Services	5,354	12,200	11,000	11,900
91	03	Risk Services	1,759	2,100	2,300	2,400
Total			10,226	19,600	17,400	17,800
Total Expenditures			303,312	342,000	347,300	342,400
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Fiscal Services 1310

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	150,527	212,200	217,200	218,300
11	02	Overtime	695	-	-	-
21	01	Health & Dental Insurance	27,077	38,600	40,300	41,000
21	02	Life Insurance	181	200	200	200
22	01	Social Security	10,745	16,600	16,600	16,700
22	03	Unemployment Compensation	599	1,200	1,200	1,200
23	01	KPERS Retirement	14,433	22,200	22,200	21,800
23	05	Deferred Compensation	1,090	1,800	1,700	1,700
99	98	Contra Expense/Reclass	(1,577)	-	-	-
Total			203,770	292,800	299,400	300,900
Contractual Services						
31	15	Outsourced Services	15,707	16,200	17,700	19,700
46	01	Meetings/Training/Travel	1,573	3,300	6,300	7,000
46	02	Dues/Subscriptions	175	400	500	500
47	02	Printing	1,314	1,300	1,300	1,200
47	04	Postage	962	1,400	1,200	1,200
Total			19,731	22,600	27,000	29,600
Commodities						
52	20	Operating Supplies	3,184	2,200	2,300	2,300
Total			3,184	2,200	2,300	2,300
Internal Services						
91	01	Building Maintenance	5,136	6,400	6,700	5,800
91	02	IT Services	8,058	36,400	40,400	33,300
91	03	Risk Services	5,368	6,500	6,800	7,200
Total			18,562	49,300	53,900	46,300
Total Expenditures			245,247	366,900	382,600	379,100

CITY OF GARDNER ANNUAL BUDGET



Program: Municipal Court 1330

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full -Time	75,522	75,100	77,800	77,800
11	02	Overtime	4,527	-	-	-
13	01	Part-Time	33,063	34,100	33,100	33,100
21	01	Health & Dental Insurance	23,411	24,300	25,300	25,800
21	02	Life Insurance	121	100	100	100
22	01	Social Security	7,814	8,400	8,500	8,500
22	03	Unemployment Compensation	437	600	600	600
23	01	KPERS Retirement	7,755	8,100	8,100	7,900
23	05	Deferred Compensation	421	-	400	400
			-----	-----	-----	-----
Total			153,071	150,700	153,900	154,200
Contractual Services						
31	02	Legal Services	19,911	21,500	21,500	21,500
31	15	Outsourced Services	4,780	7,400	5,400	5,200
46	01	Meetings/Training/Travel	2,235	2,900	3,100	3,100
46	02	Dues/Subscriptions	351	300	400	400
47	02	Printing	561	1,500	1,800	700
47	04	Postage	872	800	900	900
			-----	-----	-----	-----
Total			28,710	34,400	33,100	31,800
Commodities						
52	20	Operating Supplies	1,431	2,400	2,200	2,300
			-----	-----	-----	-----
Total			1,431	2,400	2,200	2,300
Internal Services						
91	01	Building Maintenance	9,572	16,500	12,600	10,600
91	02	IT Services	13,142	26,400	24,800	26,000
91	03	Risk Services	3,702	4,300	4,600	4,800
			-----	-----	-----	-----
Total			26,416	47,200	42,000	41,400
Total Expenditures			209,628	234,700	231,200	229,700
			=====	=====	=====	=====

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 and to offer a variety of leisure opportunities to benefit and enrich the quality of life for the people of 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.com/gardnerparkrec



PARKS AND RECREATION

Services

Administration Division

The Parks and Recreation Administration Division provides for the administration and management of the department in providing vision, leadership and planning through the Park Master Plan. Capital Improvement implementation is guided through this program. Other responsibilities include managing the contract for operations of 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 providing 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. 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	2014	2015	2016
Parks & Recreation Administration	5.0	6.0	7.0
Parks Maintenance	6.0	6.0	6.0
TOTAL	11.0	12.0	13.0

* New for 2016 - Special Events Coordinator

PARKS AND RECREATION

Goals and Objectives

- Implement comprehensive tree maintenance plan and EAB management plan
- Implement trail rehabilitation program by completing Phase 1 of the project
- Complete Parks Maintenance space needs study
- Construct 2 pedestrian bridges replacing the low water crossings on the Gardner Greenway
- Complete Senior Center Rehabilitation Project
- Complete Golf Course Study
- Implement additional enhancements and offerings for special events and senior programming

DID YOU KNOW?

Over 5,200 individuals participated in GRPD athletic leagues in 2015 with 8 leagues breaking all time participation records.

Accomplishments

- Completed Gardner Aquatic Center rehabilitation project
- Hosted multiple baseball and softball tournaments at Celebration and Westside Parks
- Enhanced activities at the annual 4th of July Celebration
- Introduced new events and activities, including a series of Movies in the Park, Summer Splash Event, and Summer Concert Series
- Evaluated parking lots throughout the parks system and entered data into new MicroPAVER software
- Awarded 12th Tree City USA Award
- Coordination of City of Gardner "Make a Difference Day"



Instagram

Want to see what all the fun is about?

Follow the Gardner Parks and Recreation Department on Instagram by searching for gardnerparkrec!





PARKS AND RECREATION

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	2014 Actual	2015 Target	2016 Target
2	Increase access and use of leisure activities	Athletic league participants	4,894	5,200	5,200
		Athletic tournaments participants	5,758	5,900	5,900
		Recreation program participants	1,287	1,400	1,400
		Special event attendance	16,861	18,000	25,000
		Gardner Aquatic Center attendance	66,179	67,000	67,000
		Developed park acres per 1000 population	9.44	9.31	9.19

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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

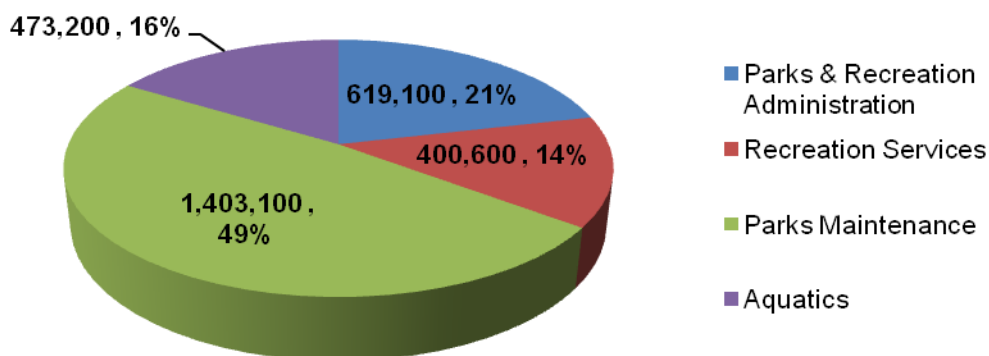
Department Expenditures by Type

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	1,246,606	1,315,600	1,325,100	1,407,400
Contractual Services	340,408	295,100	350,000	364,300
Commodities	277,600	299,700	303,100	324,300
Capital Outlay	57,810	25,400	27,700	655,100
Internal Services	106,244	152,500	142,600	144,900
Total	2,028,668	2,088,300	2,148,500	2,896,000

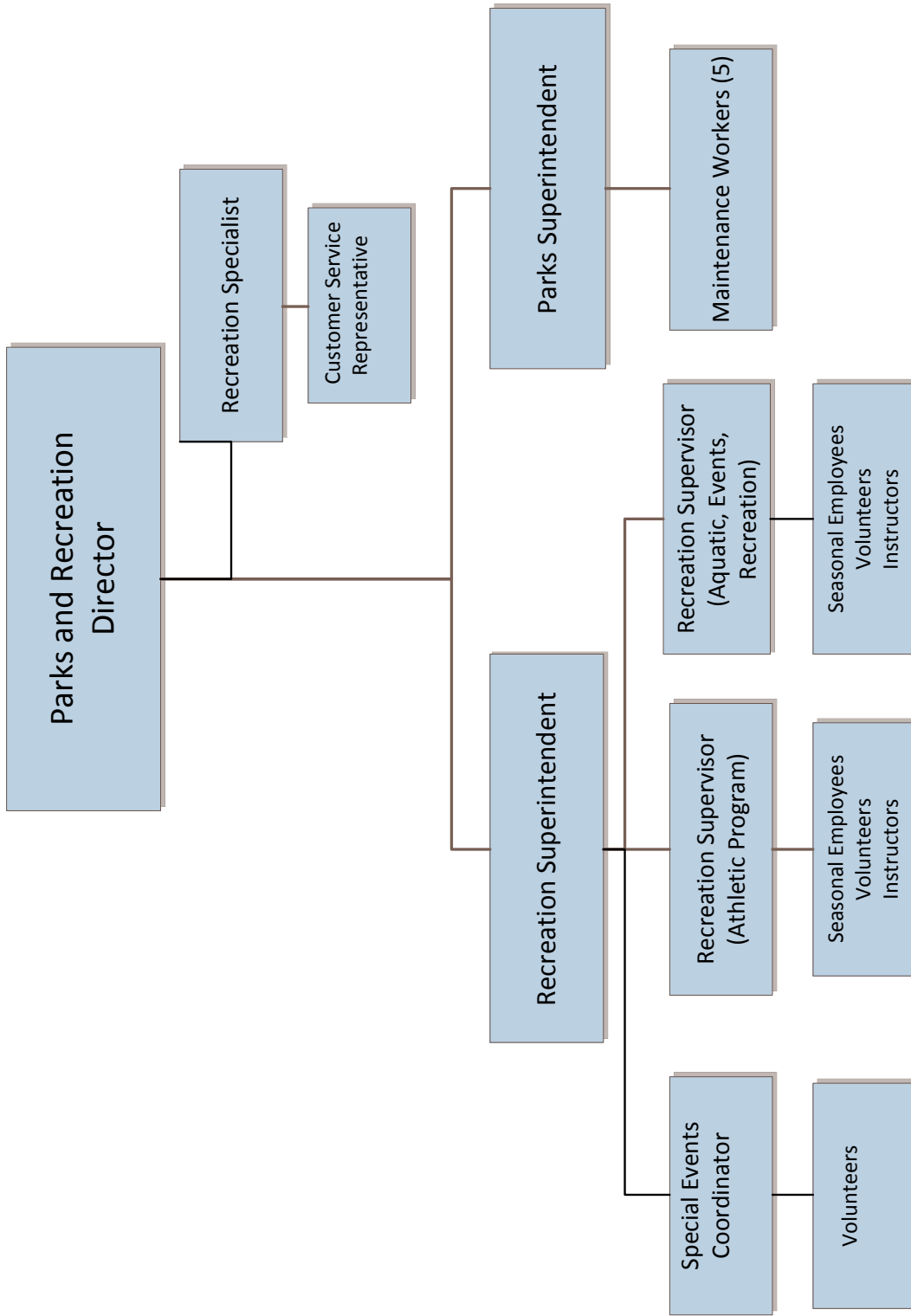
Department Expenditures by Program

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Parks & Recreation Administration	477,266	534,700	546,700	619,100
Recreation Services	343,455	384,000	380,000	400,600
Parks Maintenance	760,568	717,900	759,600	1,403,100
Aquatics	447,379	451,700	462,200	473,200
Total	2,028,668	2,088,300	2,148,500	2,896,000

2016 Department Expenditure by Program



Parks and Recreation



CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget

Personal Services						
11	01	Full-Time	569,769	598,000	616,200	665,600
11	02	Overtime	25,432	33,900	34,000	29,800
14	01	Seasonal	426,078	425,300	414,800	430,200
21	01	Health & Dental Insurance	84,277	103,300	101,300	114,300
21	02	Life Insurance	665	600	600	700
22	01	Social Security	75,440	79,500	81,500	86,100
22	03	Unemployment Compensation	4,226	6,600	5,800	6,100
23	01	KPERS Retirement	58,093	66,300	68,100	71,300
23	05	Deferred Compensation	2,626	2,100	2,800	3,300
			-----	-----	-----	-----
Total			1,246,606	1,315,600	1,325,100	1,407,400
Contractual Services						
31	15	Outsourced Services	67,395	49,900	59,300	64,000
40	01	Water	17,731	13,100	18,100	18,500
40	02	Trash Services	3,420	3,400	3,400	3,400
40	03	Telephone	8,514	9,900	10,500	11,600
40	04	Natural Gas	3,318	4,300	3,800	3,800
40	05	Electricity	53,623	56,800	54,500	58,200
40	07	Wastewater	2,165	2,900	2,400	2,700
43	01	R&M Building	36,929	18,200	32,000	35,700
43	02	R&M Equipment	10,145	1,200	12,000	3,900
43	05	R&M Vehicles	4,801	2,200	3,100	600
44	02	Equip./Vehicle Rentals	4,037	6,200	6,400	13,600
45	02	General Insurance & Claim	6,396	-	-	-
46	01	Meetings/Training/Travel	8,607	7,000	8,400	10,300
46	02	Dues/Subscriptions	2,536	2,600	2,600	2,900
47	01	Advertising/Legal Notices	240	200	200	200
47	02	Printing	2,184	2,700	2,600	2,200
47	04	Postage	1,269	1,500	1,300	1,300
47	38	Construction Debris	93	500	500	500
47	53	Athletics	97,790	94,000	112,900	115,100
47	54	Instructional Recreation	9,215	18,500	16,000	15,800
			-----	-----	-----	-----
Total			340,407	295,100	350,000	364,300

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Commodities						
52	01	Building & Grounds	99,623	95,900	99,000	110,600
52	02	Small Tools	8,037	3,600	3,500	4,900
52	04	Vehicle Supplies	576	600	600	600
52	09	Fuel	19,172	23,000	20,000	20,000
52	13	Chemicals	34,838	27,200	34,800	34,800
52	15	Concession Supplies	69,965	76,600	69,900	69,900
52	20	Operating Supplies	5,162	5,700	8,400	5,900
53	02	Clothing/Uniforms	7,055	8,300	7,600	7,600
54	51	Special Events	33,172	58,800	59,300	70,000
Total			277,600	299,700	303,100	324,300
Capital Outlay						
61	03	Building/Structure Improvement	48,536	20,500	22,900	652,600
61	04	Equipment	9,274	4,900	4,800	2,500
Total			57,810	25,400	27,700	655,100
Internal Services						
91	01	Building Services	35,174	45,000	41,400	37,600
91	02	IT Services	23,309	51,900	45,500	49,800
91	03	Risk Services	47,761	55,600	55,700	57,500
Total			106,244	152,500	142,600	144,900
Total Expenditures			2,028,668	2,088,300	2,148,500	2,896,000
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Parks and Recreation Administration 6105

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
			Actual	Budget	Estimate	Budget
Personal Services						
11	01	Full-Time	319,390	348,300	357,400	406,800
11	02	Overtime	1,922	2,700	2,800	2,800
14	01	Seasonal	13,313	-	-	-
21	01	Health & Dental Insurance	39,210	50,600	53,300	65,500
21	02	Life Insurance	302	300	300	400
22	01	Social Security	24,550	27,400	27,600	31,300
22	03	Unemployment Compensation	1,371	2,000	2,000	2,300
23	01	KPERS Retirement	31,141	37,300	37,500	41,700
23	05	Deferred Compensation	1,641	1,700	1,700	2,200
Total			432,840	470,300	482,600	553,000
Contractual Services						
40	03	Telephone	3,176	3,100	3,100	3,800
46	01	Meetings/Training/Travel	3,007	1,600	3,100	3,300
46	02	Dues/Subscriptions	2,466	2,300	2,300	2,600
47	02	Printing	15	400	200	200
47	04	Postage	1,269	1,400	1,300	1,300
Total			9,933	8,800	10,000	11,200
Commodities						
52	20	Operating Supplies	1,933	1,900	1,900	1,900
Total			1,933	1,900	1,900	1,900
91	01	Building Services	10,116	12,500	13,300	11,400
91	02	IT Services	13,466	30,600	27,500	29,700
91	03	Risk Services	8,978	10,600	11,400	11,900
Total			32,560	53,700	52,200	53,000
Total Expenditures			477,266	534,700	546,700	619,100

CITY OF GARDNER ANNUAL BUDGET



Program: Recreation Services 6110

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
14	01	Seasonal	109,215	111,700	101,000	102,500
22	01	Social Security	8,333	8,500	7,700	7,800
22	03	Unemployment Compensation	468	1,900	600	600
23	01	KPERS Retirement	379	-	400	500
			-----	-----	-----	-----
Total			118,395	122,100	109,700	111,400
Contractual Services						
31	15	Outsourced Services	23,197	21,700	23,300	23,300
40	03	Telephone	2,699	3,600	4,200	4,200
43	01	R&M Building	2,053	1,000	1,000	1,000
44	02	Equip./Vehicle Rentals	-	-	-	7,200
47	01	Advertising/Legal Notices	240	200	200	200
47	02	Printing	1,669	1,700	1,900	1,500
47	53	Athletics	97,790	94,000	112,900	115,100
47	54	Instructional Recreation	9,215	18,500	16,000	15,800
			-----	-----	-----	-----
Total			136,862	140,700	159,500	168,300
Commodities						
52	15	Concession Supplies	43,299	48,600	43,100	43,100
52	20	Operating Supplies	-	200	200	200
54	51	Special Events	31,669	51,600	50,500	60,100
			-----	-----	-----	-----
Total			74,968	100,400	93,800	103,400
Internal Services						
91	01	Building Services	8,794	11,700	10,000	9,200
91	02	IT Services	4,435	9,100	7,000	8,300
91	03	Risk Services	-	-	-	-
			-----	-----	-----	-----
Total			13,229	20,800	17,000	17,500
Total Expenditures						
			=====	=====	=====	=====
			343,454	384,000	380,000	400,600

CITY OF GARDNER ANNUAL BUDGET



Program: Parks Maintenance 6120

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	250,379	249,700	258,800	258,800
11	02	Overtime	23,510	31,200	31,200	27,000
14	01	Seasonal	23,980	23,300	24,600	30,200
21	01	Health & Dental Insurance	45,067	52,700	48,000	48,800
21	02	Life Insurance	363	300	300	300
22	01	Social Security	21,170	21,400	24,100	24,200
22	03	Unemployment Compensation	1,185	1,500	1,600	1,600
23	01	KPERS Retirement	26,573	29,000	30,200	29,100
23	05	Deferred Compensation	985	400	1,100	1,100
Total			393,212	409,500	419,900	421,100
Contractual Services						
31	15	Outsourced Services	32,929	27,900	35,600	34,400
40	01	Water	4,898	4,500	5,300	5,700
40	02	Trash Services	3,420	3,400	3,400	3,400
40	03	Telephone	1,999	2,400	2,500	2,900
40	04	Natural Gas	3,318	4,300	3,800	3,800
40	05	Electricity	35,593	37,800	36,500	40,200
40	07	Wastewater	1,704	2,300	1,900	2,200
43	01	R&M Buildings	25,862	13,500	25,800	31,000
43	02	R&M Equipment	10,145	1,200	12,000	3,900
43	05	R&M Vehicles	4,801	2,200	3,100	600
44	02	Equip./Vehicle Rentals	4,037	6,200	6,400	6,400
45	02	General Insurance & Claim	6,396	-	-	-
46	01	Meetings/Training/Travel	2,088	2,000	2,100	2,700
46	02	Dues/Subscriptions	70	300	300	300
47	38	Construction Debris	93	500	500	500
Total			137,353	108,500	139,200	138,000

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Parks Maintenance 6120
Fund: General Fund 001

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
		-----	-----	-----	-----	-----
		Commodities				
52	01	Building/Grounds	97,057	93,300	96,600	108,100
52	02	Small Tools	8,037	3,600	3,500	4,900
52	04	Vehicle Supplies	576	600	600	600
52	09	Fuel	19,172	23,000	20,000	20,000
52	20	Operating Supplies	1,246	1,400	3,400	1,400
53	02	Clothing/Uniforms	2,595	3,100	3,100	3,100
			-----	-----	-----	-----
		Total	128,683	125,000	127,200	138,100
		Capital Outlay				
61	03	Building/Structure Improvement	48,536	20,500	20,900	652,600
61	04	Equipment	9,274	-	-	-
			-----	-----	-----	-----
		Total	57,810	20,500	20,900	652,600
		Internal Services				
91	01	Building Services	14,241	17,400	15,400	14,700
91	02	IT Services	2,704	6,100	5,500	5,900
91	03	Risk Services	26,565	30,900	31,500	32,700
			-----	-----	-----	-----
		Total	43,510	54,400	52,400	53,300
		Total Expenditures	760,568	717,900	759,600	1,403,100
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Aquatics 6130

Fund: General Fund 001

		<u>Classification</u>	<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Budget</u>	<u>FY 15</u> <u>Estimate</u>	<u>FY 16</u> <u>Budget</u>
Personal Services						
14	01	Seasonal	279,570	290,300	289,200	297,500
22	01	Social Security	21,387	22,200	22,100	22,800
22	03	Unemployment Compensation	1,202	1,200	1,600	1,600
Total			302,159	313,700	312,900	321,900
Contractual Services						
31	15	Outsourced Services	11,269	300	400	6,300
40	01	Water	12,833	8,600	12,800	12,800
40	03	Telephone	640	800	700	700
40	05	Electricity	18,030	19,000	18,000	18,000
40	07	Wastewater	461	600	500	500
43	01	R&M Buildings	9,014	3,700	5,200	3,700
46	01	Meetings/Training/Travel	3,512	3,400	3,200	4,300
47	02	Printing and Forms	500	600	500	500
47	04	Postage	-	100	-	-
Total			56,259	37,100	41,300	46,800
Commodities						
52	01	Building & Grounds	2,566	2,600	2,400	2,500
52	13	Chemicals	34,838	27,200	34,800	34,800
52	15	Concessions	26,666	28,000	26,800	26,800
52	20	Operating Supplies	1,983	2,200	2,900	2,400
53	02	Clothing/Uniforms	4,460	5,200	4,500	4,500
54	51	Special Events	1,503	7,200	8,800	9,900
Total			72,016	72,400	80,200	80,900
Capital Outlay						
61	03	Building/Structure Improvement	-	-	2,000	-
61	04	Equipment	-	4,900	4,800	2,500
Total			-	4,900	6,800	2,500
Internal Services						
91	01	Bldg Services	2,023	3,400	2,700	2,300
91	02	IT Services	2,704	6,100	5,500	5,900
91	03	Risk Services	12,218	14,100	12,800	12,900
Total			16,945	23,600	21,000	21,100
Total Expenditures			447,379	451,700	462,200	473,200
			=====	=====	=====	=====

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POLICE



Overview

The Police Department includes two divisions: Administration and Operations. The Administration Division includes the Investigations and Animal Control Sections, as well as 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 it 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 Administration Division is also tasked with 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 and sergeants, who oversee the day-to-day operations of the patrol officers. All officers attend the Kansas Law Enforcement Training Center in Hutchinson, 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	2014	2015	2016
Administration	4.0	4.0	4.0
Patrol Operations	24.0	24.0	24.0
Investigations	1.0	2.0	2.0
School Resource Officers	2.0	3.0	3.0
Animal Control	1.0	1.0	1.0
TOTAL	32.0	34.0	34.0

POLICE

Goals and Objectives

- Provide a safe community for people and businesses to thrive in
- Maintain a safe traffic environment throughout the City
- Increase training opportunities for Law Enforcement Officers
- Improve the quality of reports, case files and presentations
- Increase community engagement by creating opportunities to interact with the citizens of Gardner
- Protect public health and safety by responding to animal control calls quickly and effectively

DID YOU KNOW?

The Police department received 18,246 service calls in 2014 and anticipates over 20,000 for 2015.

Accomplishments

- Initiated bicycle patrol to increase community engagement
- Changed to 10 hour shifts for patrol operations. Provides better coverage in busy evening hours, while providing three consecutive days off for officers.
- Conducted active shooter training using live simulation rounds for a more realistic training experience for officers
- Began equipping patrol vehicles in uniform fashion for better deployment of needed equipment
- Reorganized organizational structure to provide better services to the community





POLICE

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	2014 Actual	2015 Target	2016 Target
2	Reduce Crime	Violent/property crimes per 1,000 residents	21.76	25	25
2		Other crimes per 1,000 residents	28.89	32	32
2	Maintain a safe traffic environment	Traffic collisions per 1,000 residents	10.54	10.5	10.5
2	Respond quickly to dangerous animal calls	Response to dangerous animal calls within 5 minutes	62%	68%	68%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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	Respond quickly to dangerous animal calls	Satisfaction rate for animal control	88%	90%	90%

POLICE

Department Financial Summaries

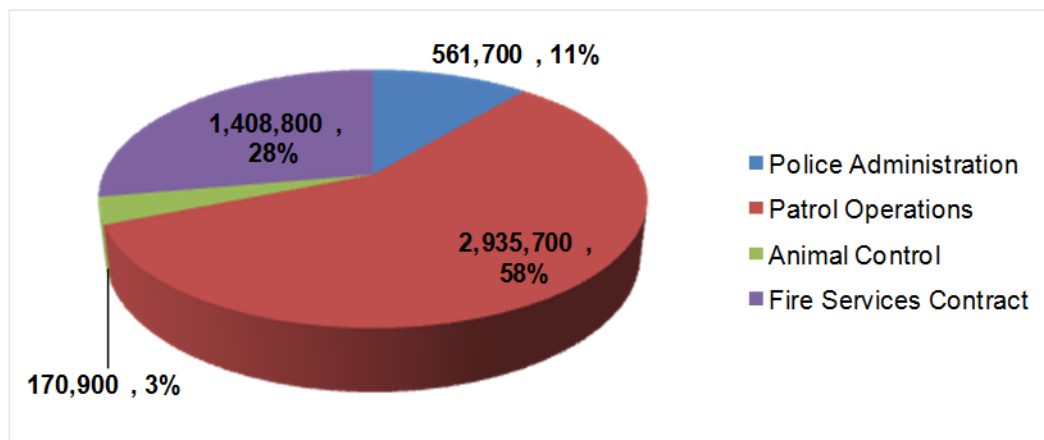
Department Expenditures by Type

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	2,327,777	2,618,600	2,664,900	2,654,900
Contractual Services	1,464,563	1,503,500	1,515,400	1,732,800
Commodities	106,569	107,400	117,800	110,400
Capital Outlay	108,774	81,200	229,800	145,000
Internal Services	289,351	379,000	360,200	434,000
Total	4,297,034	4,689,700	4,888,100	5,077,100

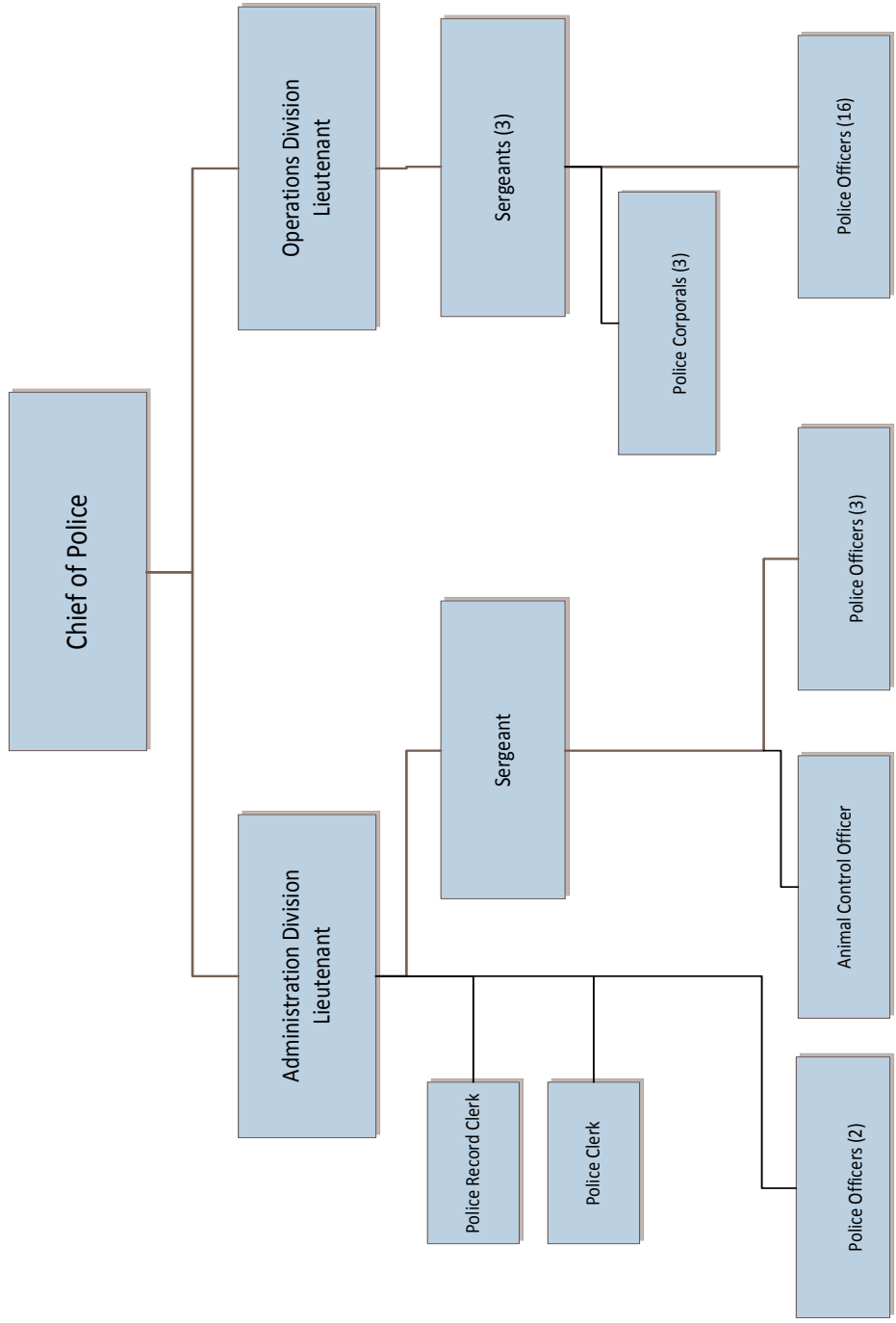
Department Expenditures by Program

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Police Administration	487,043	560,400	491,600	561,700
Patrol Operations	2,493,918	2,738,600	3,007,500	2,935,700
Animal Control	149,373	165,700	164,000	170,900
Fire Services Contract	1,166,700	1,225,000	1,225,000	1,408,800
Total	4,297,034	4,689,700	4,888,100	5,077,100

2016 Department Expenditures by Program



Police



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	1,506,739	1,728,500	1,759,200	1,779,100
11	02	Overtime	182,445	98,100	111,500	100,000
21	01	Health & Dental Insurance	193,705	258,700	260,700	256,100
21	02	Life Insurance	1,748	1,900	2,000	2,000
22	01	Social Security	122,318	142,800	143,100	143,800
22	03	Unemployment Compensation	6,866	10,300	10,200	10,300
23	01	KPERS Retirement	10,177	11,400	11,100	10,900
23	02	KPF Retirement	303,409	366,500	366,700	352,300
23	05	Deferred Compensation	370	400	400	400
			-----	-----	-----	-----
Total			2,327,777	2,618,600	2,664,900	2,654,900
Contractual Services						
31	11	Prisoner Care	36,680	32,000	34,000	34,000
31	15	Outsourced Services	59,089	59,400	65,200	59,100
31	17	Veterinary Services	80,505	90,000	89,700	94,100
31	18	Fire Protection Services	1,166,700	1,225,000	1,225,000	1,408,800
40	01	Water	-	-	-	1,400
40	03	Telephone	13,217	10,900	13,400	13,300
40	04	Natural Gas	-	-	-	1,200
40	05	Electricity	-	-	-	19,000
40	7	Wastewater	-	-	-	1,600
42	02	Laundry & Drycleaning Service	5,659	2,800	5,700	5,700
43	01	R&M - Building	4,416	-	-	-
43	02	R&M- Equipment	6,775	4,600	3,200	3,200
43	05	R&M-Vehicle	67,691	40,500	41,900	41,900
45	2	General Insurance & Claim	(6,244)	-	-	-
46	01	Meetings/Training/Travel	23,521	31,500	31,300	43,200
46	02	Memberships/Dues	1,615	1,600	1,500	1,600
47	01	Advertising/Legal Notices	1,062	1,000	600	800
47	02	Printing	2,941	2,700	2,700	2,700
47	04	Postage	937	1,500	1,200	1,200
			-----	-----	-----	-----
Total			1,464,563	1,503,500	1,515,400	1,732,800

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

		Classification	FY 14	FY 15	FY 15	FY 16
		-----	Actual	Budget	Estimate	Budget
		-----	-----	-----	-----	-----
		Commodities				
52	02	Small Tools	-	100	100	300
52	09	Fuel & Fluids	72,628	75,300	74,900	74,900
52	20	Operating Supplies	18,992	17,200	18,000	18,800
53	02	Clothing/Uniforms	14,950	14,800	24,800	16,400
		Total	-----	-----	-----	-----
			106,569	107,400	117,800	110,400
		Capital Outlay				
61	04	Equipment	108,773	10,200	16,800	3,000
61	09	Vehicles	-	71,000	213,000	142,000
		Total	-----	-----	-----	-----
			108,773	81,200	229,800	145,000
		Internal Services				
91	01	Building Services	103,422	58,400	59,900	38,200
91	02	IT Services	80,041	197,500	176,100	267,300
91	03	Risk Services	105,888	123,100	124,200	128,500
		Total	-----	-----	-----	-----
			289,351	379,000	360,200	434,000
		Total Expenditures	-----	-----	-----	-----
			4,297,034	4,689,700	4,888,100	5,077,100
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Police Administration 2110
Fund: General Fund 001

<u>Classification</u>			<u>FY 14</u> <u>Actual</u>	<u>FY 15</u> <u>Budget</u>	<u>FY 15</u> <u>Estimate</u>	<u>FY 16</u> <u>Budget</u>
Personal Services						
11	01	Full-Time	196,554	258,800	208,300	247,600
11	02	Overtime	1,339	-	2,700	-
21	01	Health & Dental Insurance	23,141	32,000	24,000	24,500
21	02	Life Insurance	205	200	200	200
22	01	Social Security	14,833	20,300	16,100	19,000
22	03	Unemployment Compensation	831	1,500	1,200	1,300
23	01	KPERS Retirement	6,544	7,300	7,200	7,100
23	02	KPF Retirement	14,765	41,700	30,000	35,900
Total			<u>258,212</u>	<u>361,800</u>	<u>289,700</u>	<u>335,600</u>
Contractual Services						
31	11	Prisoner Care	36,680	32,000	34,000	34,000
31	15	Outsourced Services	52,937	51,600	57,400	52,300
40	01	Water	-	-	-	1,400
40	03	Telephone	13,217	10,900	13,400	13,300
40	04	Natural Gas	-	-	-	1,200
40	05	Electricity	-	-	-	19,000
40	07	Wastewater	-	-	-	1,600
43	01	R&M Buildings	4,416	-	-	-
43	02	R&M Equipment	6,775	4,600	2,000	2,000
43	05	R & M Vehicles	4,554	3,000	3,000	3,000
46	01	Meetings/Training/Travel	2,391	9,000	9,000	9,000
46	02	Dues/Subscriptions	1,615	1,600	1,500	1,600
47	01	Advertising/Legal Notices	1,062	1,000	600	800
47	02	Printing	2,941	2,700	2,700	2,700
47	04	Postage	937	1,500	1,200	1,200
Total			<u>127,525</u>	<u>117,900</u>	<u>124,800</u>	<u>143,100</u>
Commodities						
52	09	Fuel	2,476	2,800	2,800	2,800
52	20	Operating Supplies	11,153	11,400	10,800	10,800
53	02	Clothing/Uniforms	727	1,500	3,000	1,100
Total			<u>14,356</u>	<u>15,700</u>	<u>16,600</u>	<u>14,700</u>
Capital Outlay						
61	04	Equipment	44,964	6,700	5,100	-
Total			<u>44,964</u>	<u>6,700</u>	<u>5,100</u>	<u>-</u>
Internal Services						
91	01	Building Services	13,541	7,800	8,000	5,200
91	02	IT Services	13,358	32,900	29,400	44,500
91	03	Risk Services	15,087	17,600	18,000	18,600
Total			<u>41,986</u>	<u>58,300</u>	<u>55,400</u>	<u>68,300</u>
Total Expenditures			<u><u>487,043</u></u>	<u><u>560,400</u></u>	<u><u>491,600</u></u>	<u><u>561,700</u></u>

CITY OF GARDNER ANNUAL BUDGET



Program: Police Operations 2120

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	1,273,180	1,431,200	1,513,500	1,494,100
11	02	Overtime	180,816	97,900	108,600	99,800
21	01	Health & Dental Insurance	158,859	214,500	224,000	218,700
21	02	Life Insurance	1,483	1,600	1,700	1,700
22	01	Social Security	105,001	119,500	124,100	121,900
22	03	Unemployment Compensation	5,897	8,600	8,800	8,800
23	02	KPFRetirement	288,644	324,800	336,700	316,400
			-----	-----	-----	-----
			2,013,880	2,198,100	2,317,400	2,261,400
Contractual Services						
31	15	Outsourced Services	6,152	7,800	7,800	6,800
42	02	Laundry & Drycleaning	5,629	2,700	5,600	5,600
43	02	R&M-Equipment	-	-	1,200	1,200
43	05	R&M-Vehicles	61,703	36,500	37,400	37,400
45	02	General Insurance & Claim	(6,244)	-	-	-
46	01	Meetings/Training/Travel	20,655	22,000	21,800	33,700
			-----	-----	-----	-----
			87,894	69,000	73,800	84,700
Commodities						
52	09	Fuel	68,199	70,000	70,000	70,000
52	20	Operating Supplies	7,692	5,500	6,900	7,700
53	02	Clothing/Uniforms	14,223	13,000	21,500	15,300
			-----	-----	-----	-----
			90,113	88,500	98,400	93,000
Capital Outlay						
61	04	Equipment	63,809	3,500	11,700	3,000
61	09	Vehicles	-	71,000	213,000	142,000
			-----	-----	-----	-----
			63,809	74,500	224,700	145,000
Internal Services						
91	01	Building Services	86,535	48,700	50,000	31,800
91	02	IT Services	64,033	158,000	140,800	213,900
91	03	Risk Services	87,654	101,800	102,400	105,900
			-----	-----	-----	-----
			238,222	308,500	293,200	351,600
Total Expenditures			2,493,918	2,738,600	3,007,500	2,935,700
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Animal Control 2130

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget

Personal Services						
11	01	Full-Time	37,005	38,500	37,400	37,400
11	02	Overtime	290	200	200	200
21	01	Health & Dental Insurance	11,705	12,200	12,700	12,900
21	02	Life Insurance	60	100	100	100
22	01	Social Security	2,484	3,000	2,900	2,900
22	03	Unemployment Compensation	138	200	200	200
23	01	KPERS Retirement	3,633	4,100	3,900	3,800
23	05	Deferred Compensation	370	400	400	400
			-----	-----	-----	-----
Total			55,685	58,700	57,800	57,900
Contractual Services						
31	17	Veterinary Services	80,505	90,000	89,700	94,100
42	02	Laundry & Drycleaning	30	100	100	100
43	05	R&M-Vehicles	1,434	1,000	1,500	1,500
46	01	Meetings/Training/Travel	475	500	500	500
			-----	-----	-----	-----
Total			82,444	91,600	91,800	96,200
Commodities						
52	02	Small Tools	-	100	100	300
52	09	Fuel	1,953	2,500	2,100	2,100
52	20	Operating Supplies	147	300	300	300
53	02	Clothing/Uniforms	-	300	300	-
			-----	-----	-----	-----
Total			2,100	3,200	2,800	2,700
Internal Services						
91	01	Building Services	3,346	1,900	1,900	1,200
91	02	IT Services	2,650	6,600	5,900	8,900
91	03	Risk Services	3,147	3,700	3,800	4,000
			-----	-----	-----	-----
Total			9,143	12,200	11,600	14,100
Total Expenditures			149,373	165,700	164,000	170,900
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Fire Division Operations 2140
Fund: General Fund 001

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 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	1,166,700	1,225,000	1,225,000	1,408,800
40	03	Telephone	-	-	-	-
42	02	Laundry & Drycleaning	-	-	-	-
Total			1,166,700	1,225,000	1,225,000	1,408,800
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			1,166,700	1,225,000	1,225,000	1,408,800
			=====	=====	=====	=====

PUBLIC WORKS



Overview

The Public Works Department includes four divisions: Administration, Building Maintenance, Engineering and Operations. The Operations Division is comprised of Line Maintenance, 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



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

www.gardnerkansas.gov/public_works

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



PUBLIC WORKS

Services

Administration Division

The Administration Division oversees the divisions within the Public Works Department using sound engineering principals and practices to help maintain City engineering, public rights-of-way, streets, storm water management, line maintenance for water and sewer, and fleet maintenance. Administration is also responsible for budgeting for the department as well as preparing the five-year Capital Improvements Program (CIP).

Building Maintenance Division / Building Maintenance Fund

The Building Maintenance 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 Maintenance Fund.

Engineering Division

The Engineering Division is committed to providing quality infrastructure for the citizens of Gardner through long-range planning and sound engineering practices; overseeing development and growth; fairly implementing policies with emphasis on maintaining and improving the quality of life of Gardner residents.

Operations Division

The Operations Division is committed to providing quality City services by operating and maintaining infrastructure through resolving short-term needs and long-term goals; planning and scheduling for Gardner residents, while protecting the health, safety, and welfare of all. The Division is divided into three areas: street maintenance, line maintenance and fleet maintenance.

Personnel (FTE)

Program	2014	2015	2016
Public Works Administration	1.0	1.0	1.0
Engineering	5.0	5.0	5.0
Operations	16.0	16.0	16.0
Building Maintenance *	0	1.0	1.0
TOTAL	22.0	23.0	23.0

* Building Maintenance was moved to Public Works from Administration in 2015.

PUBLIC WORKS

Goals and Objectives

- Assist with the ADA improvements at the Senior Center Building
- Collaborate with the Utilities Department to complete an overall infrastructure analysis
- Implement Neighborhood Street Maintenance Program
- Construct a new salt storage facility
- Replace the roof at City Hall
- Design improvements for Center Street from Kane Street to Grand Street
- Collaborate with the Business and Economic Development Department to complete studies at both I-35 interchanges
- Continue to provide quality snow removal services

DID YOU KNOW?

In 2015, 8 of our local elementary and middle schools painted 8 of our snow plows. Look for these traveling art displays.

Accomplishments

- Inspected and inventoried the City street network to create a pavement management system
- Completed HVAC inspections
- Worked with consultants to complete the Hillsdale Water Plant and the Kill Creek Water Resource Recovery Plant assessments
- Worked with the Police Department and consultants to complete a Facility Space Needs Assessment for a new Law Enforcement Center
- Completed bi-annual bridge inspections
- Submitted the Center Street — Grand Street to Kane Street Project to the county to obtain CARS funding
- Obtained \$403,000 in Federal Fund Exchange money from KDOT for use on transportation projects
- Completed 31 new residential water service taps
- Installed a 3 ton heat pump at the Police Station
- Analyzed and received recommendations for improving traffic signal timing along US-56
- Conducted preliminary analysis of infrastructure needs on the east side of I-35 for future development
- Reinstated the city-wide curbside trash clean up
- Designed the CDBG project to improve sidewalks and ADA ramps in the vicinity of downtown
- Designed and constructed a new pedestrian crosswalk on Center Street at Brittany Court that included solar powered flashing pedestrian crossing signals



PUBLIC WORKS

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	2014 Actual	2015 Target	2016 Target
3	Correct deficiencies in the City's street infrastructure	Percent of roads rated as fair or better	81%	84%	90%
3	Maintain an operational fleet of vehicles	Percent of vehicles that exceed replacement criteria	26%	28%	25%
2	Effectively manage the flow of traffic	Number of traffic signal work orders completed	45	65	50
2	Provide quality stormwater drainage	Number of drainage repairs	12	10	10

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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%	90%

PUBLIC WORKS

Department Financial Summaries

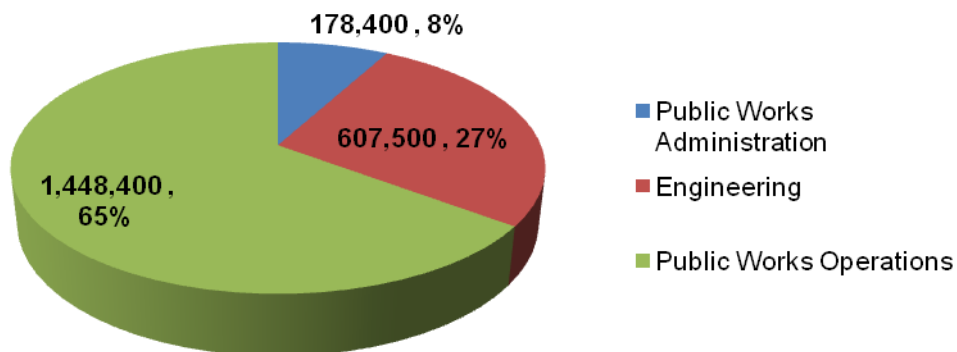
Department Expenditures by Type

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	929,518	1,147,300	1,170,200	1,170,800
Contractual Services	351,538	362,900	434,300	445,400
Commodities	173,404	196,000	202,100	197,800
Capital Outlay	119,922	21,000	24,900	206,000
Internal Services	147,831	244,000	230,800	214,300
Total	1,722,213	1,971,200	2,062,300	2,234,300

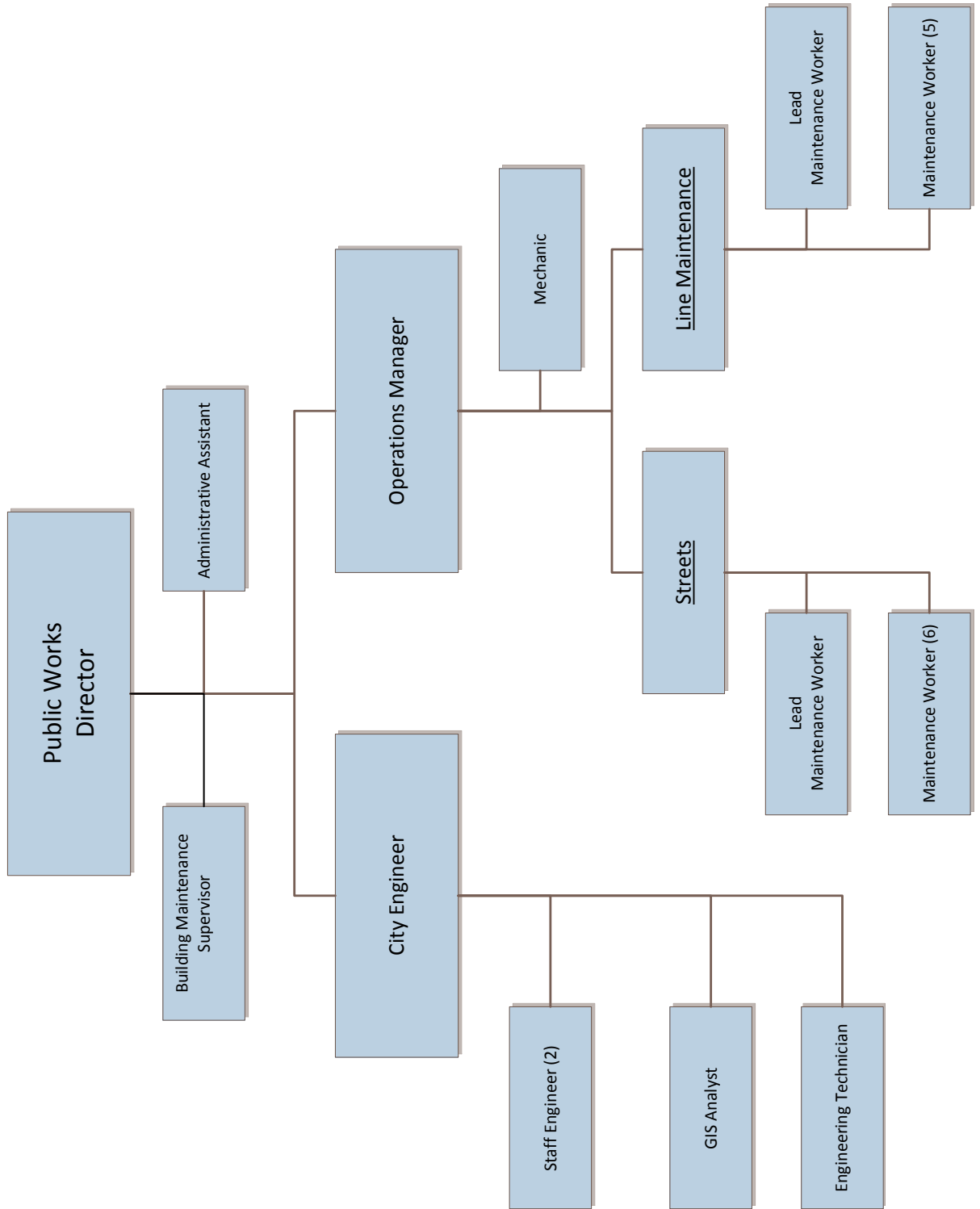
Department Expenditures by Program

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Public Works Administration	165,870	180,600	179,500	178,400
Engineering	354,442	574,000	615,700	607,500
Public Works Operations	1,201,901	1,216,600	1,267,100	1,448,400
Total	1,722,213	1,971,200	2,062,300	2,234,300

2016 Department Expenditures by Program



Public Works



CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	746,084	823,400	838,500	838,500
11	02	Overtime	19,970	15,000	14,700	14,700
14	01	Seasonal	4,255	9,500	9,500	9,500
21	01	Health & Dental Insurance	115,725	132,100	144,600	147,200
21	02	Life Insurance	874	1,000	1,000	1,000
22	01	Social Security	55,180	65,600	65,200	65,200
22	03	Unemployment Compensation	3,081	4,900	4,800	4,800
23	01	KPERS Retirement	74,069	89,200	88,800	86,800
23	05	Deferred Compensation	3,245	6,600	3,100	3,100
99	98	Contra Expense/Reclass	(92,965)	-	-	-
Total			929,518	1,147,300	1,170,200	1,170,800
Contractual Services						
31	10	Engineering/Architectural	29,585	20,000	65,300	62,000
31	15	Outsourced Services	52,768	62,800	72,300	71,100
40	01	Water	1,017	1,000	1,100	1,100
40	02	Trash Services	-	13,200	13,200	13,900
40	03	Telephone	3,558	3,700	3,700	4,100
40	05	Electricity	207,242	205,000	205,000	213,300
40	07	Wastewater	-	-	-	700
43	01	R&M - Building	486	-	100	-
43	02	R&M - Equipment	10,664	8,700	8,700	8,700
43	05	R& M - Vehicles	11,975	15,400	30,000	25,600
44	01	Land & Building Rentals	13,200	-	-	7,000
45	02	General Insurance & Claim	(1,365)	-	-	-
44	02	Equip./Vehicle Rentals	4,694	7,500	7,700	7,700
46	01	Meetings/Training/Travel	7,430	15,800	14,900	17,900
46	02	Dues/Subscriptions	3,965	1,200	3,500	3,600
46	05	Recruitment	1,592	-	-	-
47	01	Advertising/Legal Notices	120	200	200	200
47	02	Printing	64	100	200	100
47	04	Postage	335	200	400	400
47	38	Construction Debris	4,210	8,100	8,000	8,000
Total			351,538	362,900	434,300	445,400

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Commodities						
52	02	Small Tools	7,128	12,000	12,400	12,900
52	04	Vehicle Supplies	14,484	8,400	8,600	8,500
52	08	Street Maintenance Supplies	34,124	52,000	51,500	51,500
52	09	Fuel & Fluids	34,056	42,500	41,100	41,400
52	10	Traffic Control Supplies-Existing	9,848	11,500	19,300	10,200
52	11	Traffic Control Supplies-New Devlpmt	-	500	500	500
52	13	Chemicals	2,881	4,200	4,200	4,200
52	16	Snow Removal Supplies	57,540	51,000	50,000	53,500
52	20	Operating Supplies	8,371	8,500	9,200	8,700
53	02	Clothing/Uniforms	4,971	5,400	5,300	6,400
Total			173,404	196,000	202,100	197,800
Capital Outlay						
61	03	Building/Structure Improvement	48,017	-	-	75,000
61	04	Equipment	46,458	21,000	24,900	21,000
61	09	Vehicles	25,446	-	-	110,000
Total			119,922	21,000	24,900	206,000
Internal Services						
91	01	Building Services	48,948	88,100	78,900	64,500
91	02	IT Services	31,962	78,200	75,500	71,500
91	03	Risk Services	66,921	77,700	76,400	78,300
Total			147,831	244,000	230,800	214,300
Total Expenditures			1,722,213	1,971,200	2,062,300	2,234,300
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Public Works Administration 3110

Fund: General Fund 001

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Est	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	105,323	104,000	108,900	108,900
21	01	Health & Dental Insurance	11,705	12,200	12,700	12,900
21	02	Life Insurance	60	100	100	100
22	01	Social Security	7,537	8,200	8,300	8,300
22	03	Unemployment Compensation	422	600	600	600
23	01	KPERS Retirement	10,175	11,000	11,300	11,100
23	05	Deferred Compensation	-	1,100	-	-
			-----	-----	-----	-----
Total			135,222	137,200	141,900	141,900
Contractual Services						
31	15	Outsourced Services	600	-	-	-
40	03	Telephone	795	800	800	800
43	02	R&M - Equipment	719	700	700	700
46	01	Meetings/Training/Travel	542	1,400	900	1,400
46	02	Dues/Subscriptions	256	300	200	200
47	02	Printing	64	100	100	100
47	04	Postage	27	100	100	100
			-----	-----	-----	-----
Total			3,003	3,400	2,800	3,300
Commodities						
52	20	Operating Supplies	618	900	900	900
			-----	-----	-----	-----
Total			618	900	900	900
Internal Services						
91	01	Building Services	18,677	26,300	21,800	19,700
91	02	IT Services	2,704	6,100	5,500	5,900
91	03	Risk Services	5,646	6,700	6,600	6,700
			-----	-----	-----	-----
Total			27,027	39,100	33,900	32,300
Total Expenditures			165,870	180,600	179,500	178,400
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Fleet Operations 3116

Fund: General Fund 001

Classification			FY 14	FY 15	FY 15	FY 16
			Actual	Budget	Est	Budget
Personal Services						
11	01	Full-Time	34,991	44,100	37,600	37,600
11	02	Overtime	613	900	700	700
21	01	Health & Dental Insurance	2,923	-	5,600	5,700
21	02	Life Insurance	51	100	100	100
22	01	Social Security	2,739	3,500	2,900	2,900
22	03	Unemployment Compensation	153	300	200	200
23	01	KPERS Retirement	3,228	4,800	4,000	3,900
23	05	Deferred Compensation	156	500	-	-
Total			44,854	54,200	51,100	51,100
Contractual Services						
31	15	Outsourced Services	585	300	300	600
40	01	Water	-	-	-	700
40	03	Telephone	366	400	400	400
40	05	Electricity	-	-	-	1,900
40	07	Wastewater	-	-	-	700
43	05	R&M Vehicle	-	10,000	10,000	10,000
44	02	Equip/vehicle Rentals	3,285	3,300	3,500	3,500
46	01	Meetings/Training/Travel	298	1,300	2,200	2,700
Total			4,534	15,300	16,400	20,500
Commodities						
52	02	Small Tools	1,116	1,400	1,400	1,400
52	04	Vehicle Supplies	209	200	200	200
52	09	Fuel	1,250	1,400	1,200	1,200
52	20	Operating Supplies	4,120	4,100	4,100	4,100
53	02	Clothing/Uniforms	667	400	500	400
Total			7,362	7,500	7,400	7,300
Capital Outlay						
61	04	Equipment	-	-	3,900	-
					3,900	
Internal Services						
91	01	Building Services	4,591	8,400	8,500	6,800
91	02	IT Services	2,542	5,900	5,200	5,700
91	03	Risk Services	3,888	4,500	4,400	4,500
Total			11,021	18,800	18,100	17,000
Total Expenditures			67,771	95,800	96,900	95,900

CITY OF GARDNER ANNUAL BUDGET



Program: Streets and Storm Drainage 3120

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	332,913	343,600	354,600	354,600
11	02	Overtime	18,184	14,100	14,000	14,000
14	01	Seasonal	4,255	9,500	9,500	9,500
21	01	Health & Dental Insurance	66,452	69,300	78,700	80,200
21	02	Life Insurance	521	500	500	500
22	01	Social Security	25,351	28,000	28,200	28,200
22	03	Unemployment Compensation	1,416	2,100	2,100	2,100
23	01	KPERS Retirement	33,987	38,000	38,400	37,500
23	05	Deferred Compensation	1,848	2,500	1,900	1,900
Total			484,927	507,600	527,900	528,500
Contractual Services						
31	15	Outsourced Services	51,416	62,500	72,000	70,500
40	01	Water	1,017	1,000	1,100	1,100
40	02	Trash Services	-	13,200	13,200	13,200
40	03	Telephone	1,442	1,400	1,400	1,400
40	05	Electricity	207,242	205,000	205,000	211,400
43	01	R&M - Building	486	-	100	-
43	02	R&M Equipment	9,945	8,000	8,000	8,000
43	05	R&M - Vehicle	9,774	5,000	19,600	14,600
44	01	Land and Building Rentals	13,200	-	-	7,000
44	02	Equip./Vehicle Rentals	1,408	4,200	4,200	4,200
45	02	General Insurance & Claim	(513)	-	-	-
46	01	Meetings/Training/Travel	4,354	3,700	5,400	4,400
46	02	Memberships/Dues	462	400	500	500
46	05	Recruitment	1,592	-	-	-
47	01	Advertising/Legal Notices	-	100	100	100
47	38	Construction Debris	4,210	8,100	8,000	8,000
Total			306,034	312,600	338,600	344,400

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Streets and Storm Drainage 3120

Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Commodities						
52	02	Small tools	5,835	4,500	4,500	4,500
52	04	Vehicle Supplies	13,533	7,900	8,000	8,000
52	08	Street Maintenance Supplies	34,124	52,000	51,500	51,500
52	09	Fuel	30,947	38,100	38,000	38,000
52	10	Traffic Control Supplies-Existing	9,848	11,500	19,300	10,200
52	11	Traffic Control Supplies-New Devlpmt	-	500	500	500
52	13	Chemicals	2,881	4,200	4,200	4,200
52	16	Snow Removal Supplies	57,540	51,000	50,000	53,500
52	20	Operating Supplies	1,935	2,000	1,800	2,000
53	02	Clothing & Uniforms	3,660	4,100	4,100	4,800
Total			160,303	175,800	181,900	177,200
Capital Outlay						
61	03	Building/Structure Improvement	48,017	-	-	75,000
61	04	Equipment	46,458	21,000	21,000	21,000
61	09	Vehicles	25,446	-	-	110,000
Total			119,922	21,000	21,000	206,000
Internal Services						
91	01	Building Services	12,062	30,100	30,700	22,800
91	02	IT Services	12,655	29,500	26,200	28,400
91	03	Risk Services	38,227	44,200	43,900	45,200
Total			62,944	103,800	100,800	96,400
Total Expenditures			1,134,130	1,120,800	1,170,200	1,352,500

CITY OF GARDNER ANNUAL BUDGET



Program: Engineering 3130
Fund: General Fund 001

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	272,857	331,700	337,400	337,400
11	02	Overtime	1,173	-	-	-
21	01	Health & Dental Insurance	34,645	50,600	47,600	48,400
21	02	Life Insurance	242	300	300	300
22	01	Social Security	19,553	25,900	25,800	25,800
22	03	Unemployment Compensation	1,090	1,900	1,900	1,900
23	01	KPERS Retirement	26,679	35,400	35,100	34,300
23	05	Deferred Compensation	1,241	2,500	1,200	1,200
99	98	Contra Expense/Reclass	(92,965)	-	-	-
Total			264,515	448,300	449,300	449,300
Contractual Services						
31	10	Engineering/Architectural	29,585	20,000	65,300	62,000
31	15	Outsourced Services	168	-	-	-
40	03	Telephone	955	1,100	1,100	1,500
43	05	R&M Vehicle	2,201	400	400	1,000
45	02	General Insurance & Claim	(852)	-	-	-
46	01	Meetings/Training/Travel	2,235	9,400	6,400	9,400
46	02	Dues/Subscriptions	3,247	500	2,800	2,900
47	01	Advertising/Legal Notices	120	100	100	100
47	02	Printing	-	-	100	-
47	04	Postage	308	100	300	300
Total			37,967	31,600	76,500	77,200
Commodities						
52	02	Small tools	177	6,100	6,500	7,000
52	04	Vehicle Supplies	743	300	400	300
52	09	Fuel	1,859	3,000	1,900	2,200
52	20	Operating Supplies	1,698	1,500	2,400	1,700
53	02	Clothing & Uniforms	645	900	700	1,200
Total			5,121	11,800	11,900	12,400
Internal Services						
91	01	Building Services	13,618	23,300	17,900	15,200
91	02	IT Services	14,061	36,700	38,600	31,500
91	03	Risk Services	19,160	22,300	21,500	21,900
Total			46,839	82,300	78,000	68,600
Total Expenditures			354,442	574,000	615,700	607,500

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UTILITIES



Overview

The Utility Department was established in 2015 and includes three divisions: Electric, Water Treatment and Distribution and Waste Water Collection and Treatment. The Utility Department is dedicated to delivering quality utility services to the citizens of Gardner.

Contact Information



Utilities Department
1150 E. Santa Fe
Gardner, KS 66030
(913) 856-7256

www.gardnerkansas.gov/electric

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



Utilities

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.

Water Treatment and Distribution

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. Our treatment plant is located on Hillsdale Reservoir in Miami County. The Hillsdale Water Treatment Plant treats surface water from the lake and pumps the treated water to Gardner. Treated water is stored in two elevated towers and in ground storage tanks for our residents and businesses.

Wastewater Collection and 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. Our treatment plant is located on 167th Street and Kill Creek Road and is known as the Kill Creek Waste Water Treatment Plant (KCWWTP). Waste water flows both by gravity and by force mains (pumping) to the plant for treatment. The plant has received numerous awards over the last 13 years and is a model for other communities.

Personnel (FTE)

Program	2014	2015	2016
Utilities Administration	5.0	4.0	4.0
Electric Substation / Transmission	4.0	4.0	4.0
Electric Distribution	11.5	11.5	11.5
Water Treatment and Distribution	6.0	6.0	6.0
Wastewater Collection and Treatment	6.0	6.0	6.0
TOTAL	32.5	31.5	31.5



Utilities

Goals and Objectives

- Collaborate with Public Works to complete a comprehensive Infrastructure Analysis
- Acquire land for the future construction of Substation No. 4
- Replace Transformer 1 and 161kV Circuit Breakers at Substation No. 1
- Construct South Lift Station Storage Tank
- Replace UV System at Kill Creek Water Resource Recovery Facility
- Replace Raw Water Pumps at the Hillsdale Water Treatment Plant
- Construct Bulk Tank at Intake for the Hillsdale Water Treatment Plant

DID YOU KNOW?

The Kansas Water Environment Association named the Kill Creek Water Resource Recovery Facility the 2015 Plant of the Year in Class 4.

Accomplishments

- Completed the Hillsdale Water Treatment Plant Assessment
- Completed the Kill Creek Water Resource Recovery Facility Assessment
- Completed the Electric Utility Assessment
- Completed Filter Media in filters at Hillsdale Water Treatment Plant Project
- Completed Torque Converter Rebuild CTG No. 1 & 2 Project
- Completed SCADA upgrade for Kill Creek Water Resource Recovery Facility Project



Utilities

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	2014 Actual	2015 Target	2016 Target
2	Maintain adequacy of wastewater system	Number of sewer backups	9	5	5
3	Maintain the water system infrastructure	Number of line breaks per 100 linear miles of primary distribution	40.00	21.00	20.00
4	Provide water services efficiently	Lost water as a percent of total water pumped	9%	9%	9%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	2014 Actual	2017 Target	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				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	1,213,754	1,689,600	1,701,500	1,703,100
Contractual Services	8,376,273	8,517,600	8,360,400	8,497,600
Commodities	334,672	729,200	503,700	540,100
Capital Outlay	277,968	444,500	387,900	393,100
General Fund Allocations	357,399	485,700	390,900	420,400
Internal Services	416,991	660,100	652,700	651,100
Capital Projects, Transfers, & Debt	2,670,849	2,671,700	3,059,000	2,969,100
Total	13,647,906	15,198,400	15,056,100	15,174,500

Electric Utility Expenditures by Program				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Electric Administration	602,079	967,500	1,055,900	1,030,700
Generation	8,458,960	8,843,200	8,634,800	8,814,100
Distribution	1,916,018	2,716,000	2,306,400	2,360,600
Capital Projects, Transfers, & Debt	2,670,849	2,671,700	3,059,000	2,969,100
Total	13,647,906	15,198,400	15,056,100	15,174,500



Utilities

Department Financial Summaries - Water

Water Utility Expenditures by Type				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	524,713	640,700	595,900	605,400
Contractual Services	506,203	519,000	568,500	635,000
Commodities	834,630	838,000	905,300	943,400
Capital Outlay	25,587	33,000	229,500	1,173,200
General Fund Allocations	329,700	449,400	298,500	313,600
Internal Services	327,294	577,800	569,000	485,200
Capital Projects, Transfers, & Debt	1,394,500	1,905,000	1,505,000	1,779,100
Total	3,942,627	4,962,900	4,671,700	5,934,900

Water Utility Expenditures by Program				
	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Water Administration	452,535	818,400	675,500	627,800
Water Treatment	1,673,297	1,812,000	2,039,400	3,082,300
Water Distribution	422,295	427,500	451,800	445,700
Capital Projects, Transfers, & Debt	1,394,500	1,905,000	1,505,000	1,779,100
Total	3,942,627	4,962,900	4,671,700	5,934,900



Utilities

Department Financial Summaries - Waste Water

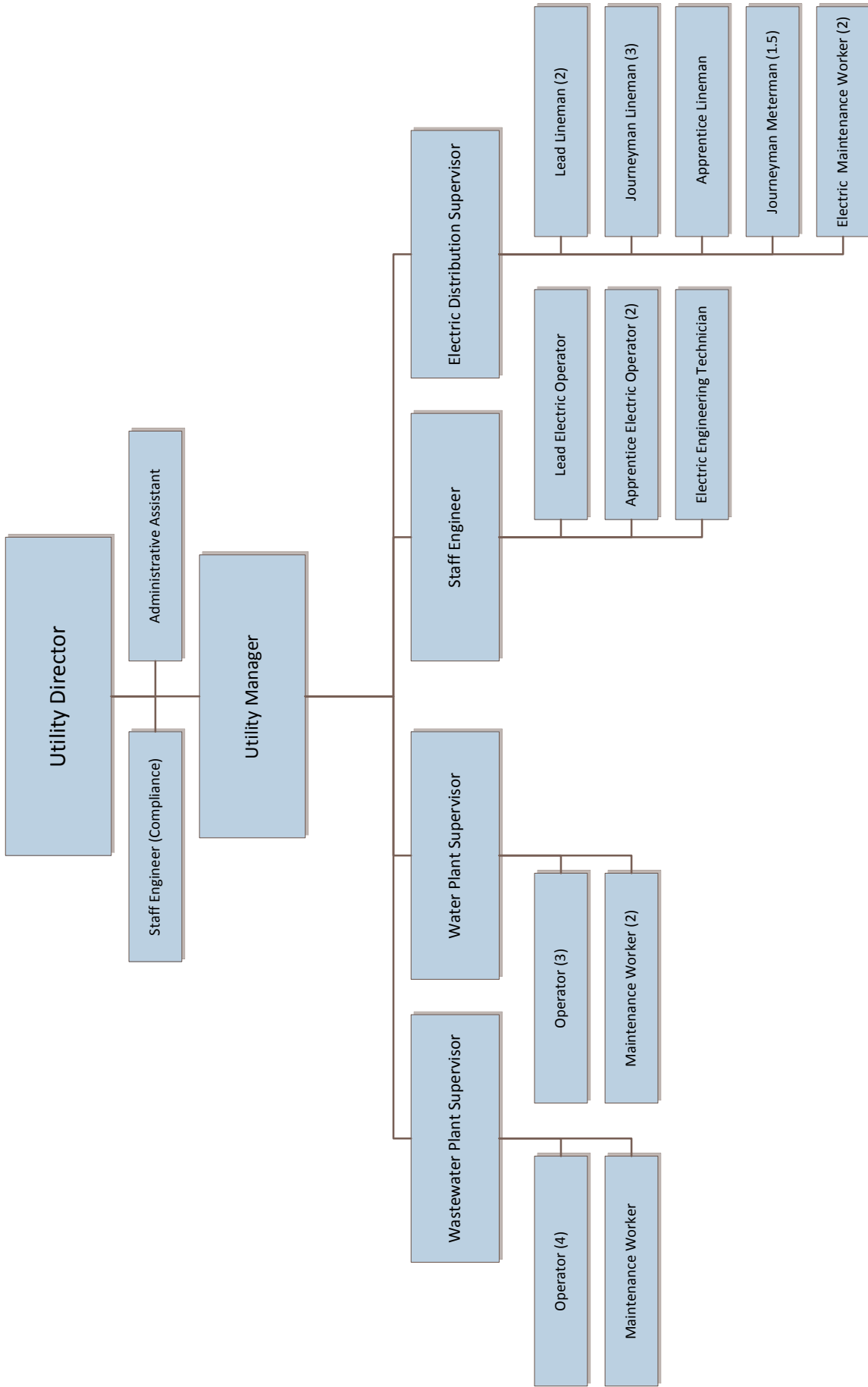
Wastewater Utility Expenditures by Type

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Personal Services	500,862	610,300	558,500	580,300
Contractual Services	688,557	655,900	648,100	673,200
Commodities	102,014	99,700	135,700	116,800
Capital Outlay	8,770	35,000	183,000	17,000
General Fund Allocations	330,000	449,700	421,800	437,800
Internal Services	349,555	457,600	470,600	454,900
Capital Projects, Transfers, & Debt	2,391,752	2,500,000	2,100,000	3,486,600
Total	4,371,510	4,808,200	4,517,700	5,766,600

Wastewater Utility Expenditures by Program

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Wastewater Administration	418,777	671,600	552,800	584,400
Wastewater Treatment	1,195,212	1,219,900	1,421,400	1,295,300
Wastewater Collection	365,769	416,700	443,500	400,300
Capital Projects, Transfers, & Debt	2,391,752	2,500,000	2,100,000	3,486,600
Total	4,371,510	4,808,200	4,517,700	5,766,600

Utility



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.

Water Development Fund

In 2016, the Water Development Fund was consolidated into the Water 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.

Wastewater Development Fund

In 2016, the Wastewater Development Fund was consolidated into the Wastewater Fund.

Electric Utility 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, generation 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.

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CITY OF GARDNER ANNUAL BUDGET



Water Fund

Fund 521

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
	-----	-----	-----	-----
Funds Available Jan 1	1,191,006	895,306	1,833,759	2,003,159
Revenue:				
Charges for Services:				
AirCenter Water Sales	256,471	220,000	250,000	250,000
Water Sales	4,087,211	4,293,200	4,293,200	4,379,100
Bulk Water Sales	13,769	12,000	12,000	12,000
Government Sales - Sewer Fund	4,363	3,200	4,300	4,300
Government Sales - Electric Fund	1,159	1,100	1,100	1,100
Government Sales - General Fund	18,972	18,000	18,000	18,700
Government Sales - Bldg Maint Fund	2,859	1,900	1,900	1,900
Meter Installation Fee	29,400	21,000	21,000	22,100
Service Connection Fee	10	-	-	-
Penalties	143,442	154,400	150,000	157,500
Reconnection Fee	22,255	19,100	19,000	19,500
Water Sys Development Charge	-	-	-	376,400
	-----	-----	-----	-----
Charges for Services Total	4,579,911	4,743,900	4,770,500	5,242,600
 Use of Money:				
Interest on Investments	1,217	600	500	600
	-----	-----	-----	-----
Use of Money Total	1,217	600	500	600
 Transfers In:				
Water Sys Development Fund	-	-	70,100	-
	-----	-----	-----	-----
Transfers In Total	-	-	70,100	-
 Miscellaneous:				
Miscellaneous	4,253	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	4,253	-	-	-
	-----	-----	-----	-----
Revenue Total	4,585,381	4,744,500	4,841,100	5,243,200
	=====	=====	=====	=====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Water Fund

Fund 521

	2014	2015	2015	2016
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Expenditures:				
Operations:				
Administration	452,535	818,400	675,500	627,800
Treatment	1,673,298	1,812,000	2,039,400	3,082,300
Distribution	422,295	427,500	451,800	445,700
	-----	-----	-----	-----
Operations Total	2,548,128	3,057,900	3,166,700	4,155,800
Capital Improvement Projects				
Water Line Replacement Program	-	100,000	100,000	200,000
Hillsdale WTP Filter Media Replacement	-	105,000	105,000	-
Paint Downtown Underground Tank Interior	-	-	-	100,000
Paint interior of 183rd St. Tower	87,500	-	-	-
Rural 7 Buyout	32,000	-	-	-
	-----	-----	-----	-----
Capital Improvement Projects Total	119,500	205,000	205,000	300,000
Bond & Interest				
2012A PBC (refi 02A City Hall) XFER to B&I	-	-	-	23,800
Kill Creek street/wtr BD (.108) XFER to B&I	-	-	-	7,700
NW Elevated Tank & 159th line (\$2.9) 2008A	-	-	-	351,700
2009C - refund 1998A	-	-	-	118,300
2013A (refi 2002B)	-	-	-	306,000
2014 GO USD BD (5% of 50% city share) XFER to	-	-	-	8,300
2015A refi Hillsdale KDHE 2446	-	-	-	463,300
	-----	-----	-----	-----
Bond & Interest Total	-	-	-	1,279,100
Transfers Out				
Wastewater System Dev. Fund	350,000	600,000	600,000	-
Wastewater Fund	-	-	-	200,000
Water System Dev. Fund	925,000	1,100,000	700,000	-
	-----	-----	-----	-----
Transfers Out Total	1,275,000	1,700,000	1,300,000	200,000
	-----	-----	-----	-----
Expenditures Total	3,942,628	4,962,900	4,671,700	5,934,900
	=====	=====	=====	=====
Surplus/(Shortfall)	642,753	(218,400)	169,400	(691,700)
Funds Available Dec 31	1,833,759	676,906	2,003,159	1,311,459
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: Water Fund 521

Classification			FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	477,266	531,300	510,700	486,300
11	02	Overtime	51,018	31,600	30,800	30,800
14	01	Seasonal	-	9,500	9,500	9,500
21	01	Health & Dental Insurance	74,359	85,100	101,700	99,800
21	02	Life Insurance	707	700	600	600
22	01	Social Security	38,475	43,100	42,200	40,300
22	03	Unemployment Compensation	2,146	3,100	3,000	2,900
23	01	KPERS Retirement	50,983	58,600	56,300	52,700
23	05	Deferred Compensation	2,583	3,400	2,900	2,900
99	98	Contra Expense/Reclass	(172,824)	(125,700)	(161,800)	(120,400)
Total			524,713	640,700	595,900	605,400
Contractual Services						
31	15	Outsourced Services	116,055	105,900	167,100	176,100
40	03	Telephone	7,398	7,700	7,600	7,600
40	05	Electricity	227,071	230,000	230,000	232,000
40	06	Utility locates	27,553	36,000	30,000	30,000
43	01	R&M Building	6,450	6,000	12,000	10,000
43	02	R&M Equipment	57,395	66,600	48,800	107,600
43	05	R&M Vehicle	1,119	3,000	5,400	2,300
43	08	R&M Water System	11,488	-	-	-
44	02	Equip./Vehicle Rentals	1,047	1,000	6,400	3,400
45	02	General Insurance & Claim	(2,024)	-	-	-
46	01	Meetings/Training/Travel	3,856	8,800	7,900	12,700
46	02	Dues/Subscriptions	7,549	7,700	13,000	13,000
46	05	Recruitment	1,041	-	-	-
47	01	Advertising/Legal Notices	150	300	300	300
47	04	Postage	989	500	500	500
47	38	Construction Debris	2,550	3,500	3,000	3,000
49	01	Water Protection Fee	36,517	42,000	36,500	36,500
Total			506,203	519,000	568,500	635,000

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All
Fund: Water Fund 521

Classification			FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
-----			-----	-----	-----	-----
Commodities						
52	01	Building/Grounds	8,611	4,200	4,500	8,500
52	02	Small Tools	5,353	6,500	12,500	5,100
52	04	Vehicles Supplies	3,390	3,800	4,400	3,800
52	09	Fuel and Fluids	18,743	20,600	18,600	18,700
52	12	Utility System Supplies	77,560	40,400	64,300	56,500
52	13	Chemicals	216,972	249,000	270,900	249,000
52	20	Operating Supplies	7,735	7,600	12,800	10,800
52	30	Bulk Water	454,829	472,100	472,000	546,800
52	31	Meters & Supplies-New Developmt	13,877	5,000	13,000	13,000
52	32	Meters & Supplies-Existing	22,854	25,400	25,100	25,100
53	02	Clothing & Uniform	4,706	3,400	7,200	6,100
Total			834,630	838,000	905,300	943,400
Capital Outlay						
61	04	Equipment	25,587	33,000	229,500	1,173,200
Total			25,587	33,000	229,500	1,173,200
GF Allocations						
50	01	GF Allocations	329,700	449,400	298,500	313,600
Total			329,700	449,400	298,500	313,600
Internal Services						
91	01	Building Services	9,727	86,400	88,200	17,900
91	02	IT Services	25,527	76,400	71,000	50,000
91	03	Risk Services	60,441	69,600	70,600	73,200
91	04	Utility Billing	231,599	345,400	339,200	344,100
Total			327,294	577,800	569,000	485,200
Total Expenditures			2,548,127	3,057,900	3,166,700	4,155,800
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Water Administration 4210

Fund: Water Fund 521

<u>Classification</u>			<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>FY 2015</u> <u>Estimate</u>	<u>FY 2016</u> <u>Budget</u>
Personal Services						
11	01	Full-Time	35,778	36,200	24,400	-
11	02	Overtime	25	-	-	-
21	01	Health & Dental Insurance	7,389	5,600	3,700	-
21	02	Life Insurance	60	100	-	-
22	01	Social Security	2,675	2,800	1,900	-
22	03	Unemployment Compensation	150	200	100	-
23	01	KPERS Retirement	3,414	3,800	2,500	-
99	98	Contra Expense/Reclass	(23,728)	27,500	5,400	47,000
Total			<u>25,763</u>	<u>76,200</u>	<u>38,000</u>	<u>47,000</u>
Contractual Services						
31	15	Outsourced Services	26,282	17,800	36,500	58,300
40	03	Telephone	7	100	-	-
45	02	General Insurance & Claim	405	-	-	-
46	01	Meetings/Training/Travel	53	1,200	100	200
46	02	Dues/Subscriptions	720	1,000	1,000	1,000
46	05	Recruitment	344	-	-	-
47	01	Advertising/Legal Notices	150	300	200	200
47	04	Postage	989	500	500	500
49	01	Water Protection Fee	36,517	42,000	36,500	36,500
Total			<u>65,467</u>	<u>62,900</u>	<u>74,800</u>	<u>96,700</u>
Commodities						
52	20	Operating Supplies	361	300	300	500
Total			<u>361</u>	<u>300</u>	<u>300</u>	<u>500</u>
GF Allocations						
50	01	GF Allocations	123,801	260,300	115,600	120,100
Total			<u>123,801</u>	<u>260,300</u>	<u>115,600</u>	<u>120,100</u>
Internal Services						
91	01	Building Services	156	64,000	64,900	300
91	02	IT Services	2,704	6,100	39,600	15,900
91	03	Risk Services	2,684	3,200	3,100	3,200
91	04	Utility Billing	231,599	345,400	339,200	344,100
Total			<u>237,143</u>	<u>418,700</u>	<u>446,800</u>	<u>363,500</u>
Total Expenditures			<u><u>452,535</u></u>	<u><u>818,400</u></u>	<u><u>675,500</u></u>	<u><u>627,800</u></u>

CITY OF GARDNER ANNUAL BUDGET



Program: Water Treatment 4220

Fund: Water Fund 521

Classification			FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
Personal Services						
11	01	Full-Time	236,865	280,800	273,100	273,100
11	02	Overtime	29,236	16,200	15,500	15,500
21	01	Health & Dental Insurance	32,592	46,800	46,400	47,200
21	02	Life Insurance	298	300	300	300
22	01	Social Security	19,252	22,700	22,100	22,100
22	03	Unemployment Compensation	1,072	1,600	1,600	1,600
23	01	KPERS Retirement	25,579	30,900	30,000	29,400
23	05	Deferred Compensation	1,786	2,600	1,700	1,700
Total			346,680	401,900	390,700	390,900
Contractual Services						
31	15	Outsourced Services	80,925	76,600	119,300	106,500
40	03	Telephone	6,343	6,500	6,500	6,500
40	05	Electricity	227,071	230,000	230,000	232,000
43	01	R&M Building	6,450	6,000	12,000	10,000
43	02	R&M Equipment	56,205	65,100	47,300	106,100
43	05	R&M Vehicle	116	2,000	2,000	1,300
45	02	General Insurance & Claim	(4,929)	-	-	-
46	01	Meetings/Training/Travel	2,435	5,000	5,200	8,900
46	02	Dues/Subscriptions	6,829	6,600	11,900	11,900
46	05	Recruitment	697	-	-	-
47	01	Advertising/Legal Notices	-	-	100	100
Total			382,142	397,800	434,300	483,300

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Water Treatment 4220

Fund: Water Fund 521

Classification			FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
-----			-----	-----	-----	-----
Commodities						
52	01	Building/Grounds	8,611	4,200	4,500	8,500
52	02	Small Tools	3,036	4,200	10,200	2,200
52	04	Vehicle Supplies	2,016	1,400	2,000	1,400
52	09	Fuel and Fluids	8,304	11,500	9,000	9,000
52	12	Utility System Supplies	42,418	19,900	36,800	23,000
52	13	Chemicals	216,972	249,000	270,900	249,000
52	20	Operating Supplies	5,665	5,800	11,000	8,800
52	30	Bulk Water	454,829	472,100	472,000	546,800
53	02	Clothing & Uniform	3,301	2,000	5,300	3,900
		Total	745,152	770,100	821,700	852,600
Capital Outlay						
61	04	Equipment	18,987	25,000	219,000	1,170,700
		Total	18,987	25,000	219,000	1,170,700
GF Allocations						
50	01	GF Allocations	124,599	111,900	106,200	113,600
		Total	124,599	111,900	106,200	113,600
Internal Services						
91	01	Building Services	2,412	2,800	2,700	2,800
91	02	IT Services	20,281	64,400	26,200	28,400
91	03	Risk Services	33,044	38,100	38,600	40,000
		Total	55,737	105,300	67,500	71,200
Total Expenditures			1,673,297	1,812,000	2,039,400	3,082,300
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Water Distribution 4230

Fund: Water Fund 521

Classification			FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
Personal Services						
11	01	Full-Time	204,623	214,300	213,200	213,200
11	02	Overtime	21,757	15,400	15,300	15,300
14	01	Seasonal	-	9,500	9,500	9,500
21	01	Health & Dental Insurance	34,378	32,700	51,600	52,600
21	02	Life Insurance	349	300	300	300
22	01	Social Security	16,548	17,600	18,200	18,200
22	03	Unemployment Compensation	924	1,300	1,300	1,300
23	01	KPERS Retirement	21,990	23,900	23,800	23,300
23	05	Deferred Compensation	797	800	1,200	1,200
99	98	Contra Expense/Reclass	(149,096)	(153,200)	(167,200)	(167,400)
Total			152,270	162,600	167,200	167,500
Contractual Services						
31	15	Outsourced Services	8,848	11,500	11,300	11,300
40	03	Telephone	1,048	1,100	1,100	1,100
40	06	Utility locates	27,553	36,000	30,000	30,000
43	02	R&M Equipment	1,191	1,500	1,500	1,500
43	05	R&M Vehicle	1,002	1,000	3,400	1,000
43	08	R&M Water System	11,488	-	-	-
44	02	Equip./Vehicle Rentals	1,047	1,000	6,400	3,400
45	02	General Insurance & Claim	2,500	-	-	-
46	01	Meeting/Training/Travel	1,368	2,600	2,600	3,600
46	02	Dues/Subscriptions	-	100	100	100
47	38	Construction Debris	2,550	3,500	3,000	3,000
Total			58,594	58,300	59,400	55,000

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Water Distribution 4230
Fund: Water Fund 521

	Classification	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
Commodities					
52	02 Small Tools	2,317	2,300	2,300	2,900
52	04 Vehicle Supplies	1,374	2,400	2,400	2,400
52	09 Fuel and Fluids	10,439	9,100	9,600	9,700
52	12 Utility System Supplies	35,142	20,500	27,500	33,500
52	20 Operating Supplies	1,709	1,500	1,500	1,500
52	31 Meters & Materials - New	13,877	5,000	13,000	13,000
52	32 Meters & Materials -Existing	22,854	25,400	25,100	25,100
53	02 Clothing & Uniform	1,405	1,400	1,900	2,200
Total		89,117	67,600	83,300	90,300
Capital Outlay					
61	04 Equipment	6,600	8,000	10,500	2,500
Total		6,600	8,000	10,500	2,500
GF Allocations					
50	01 GF Allocations	81,300	77,200	76,700	79,900
Total		81,300	77,200	76,700	79,900
Internal Services					
91	01 Building Services	7,159	19,600	20,600	14,800
91	02 IT Services	2,542	5,900	5,200	5,700
91	03 Risk Services	24,713	28,300	28,900	30,000
Total		34,414	53,800	54,700	50,500
Total Expenditures		422,296	427,500	451,800	445,700

CITY OF GARDNER ANNUAL BUDGET



Program: Capital Projects Transfers 4240

Fund: Water Fund 521

Classification	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
Capital Improvement				
Water Line Replacement Program	-	100,000	100,000	200,000
Hillsdale WTP Filter Media Replacement	-	105,000	105,000	-
Paint Interior of 183rd Tower	87,500	-	-	-
Paint Downtown Underground Tank Interior	-	-	-	100,000
Rural 7 Buyout	32,000	-	-	-
Total Capital	119,500	205,000	205,000	300,000
Transfers 9110				
Water System Deve. Fund	925,000	1,100,000	700,000	-
Wastewater Fund	-	-	-	200,000
Wastewater System Deve. Fund	350,000	600,000	600,000	-
Total Transfers	1,275,000	1,700,000	1,300,000	200,000
Total Expenditures	1,394,500	1,905,000	1,505,000	500,000

CITY OF GARDNER ANNUAL BUDGET



Water System Development Fund

Fund 522

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Estimate</u>	<u>2016</u> <u>Budget</u>
Funds Available Jan 1	292,190	108,590	156,089	(11)
Revenue:				
Charges for Services:				
Water Sys Development Charge	380,000	423,800	493,100	-
Development charges deposited to Water Fund	-----	-----	-----	-----
Charges for Service Total	380,000	423,800	493,100	-
Use of Money:				
Interest on Investments	767	1,200	1,300	-
Use of Money Total	767	1,200	1,300	-
Transfers In:				
Water Fund	925,000	1,100,000	700,000	-
Debt sale proceeds from refinancing	-	-	4,194,700	-
Transfers In Total	925,000	1,100,000	4,894,700	-
Revenue Total	1,305,767	1,525,000	5,389,100	-
	=====	=====	=====	=====
Expenditures:				
Bond & Interest				
2012A PBC (refi 02A City Hall) XFER to B&I	20,873	22,500	22,500	-
Hillsdale Expansion (\$7.5) Loan 2446	452,592	452,600	4,639,800	-
Kill Creek street/wtr BD (.108) XFER to B&I	7,600	7,600	7,600	-
NW Elevated Tank & 159th line (\$2.9) 2008A	352,005	352,400	352,400	-
2009C - refund 1998A	118,614	116,100	116,100	-
2009C - refund 1998B	26,584	26,700	26,700	-
2013A (refi 2002B)	307,600	301,800	301,800	-
2014 GO USD BD (5% of 50% city share) XFER to B&I	-	8,200	8,200	-
Transfer Out	-	-	70,100	-
Bond & Interest Total	1,285,868	1,287,900	5,545,200	-
Capital Projects				
Rural 7 buyout	156,000	-	-	-
Capital Projects Total	156,000	-	-	-
Expenditures Total	1,441,868	1,287,900	5,545,200	-
	=====	=====	=====	=====
Surplus/(Shortfall)	(136,101)	237,100	(156,100)	-
Funds Available Dec 31	156,089	345,690	(11)	(11)
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund

Fund 531

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	957,109	677,409	976,617	1,653,017
Revenue:				
Charges for Services:				
Wastewater-Public	4,146,989	4,441,600	4,441,600	4,530,400
Wastewater-General Fund	2,165	2,600	2,600	2,600
Wastewater - Bldg Maint	3,188	2,700	2,900	2,700
Penalties	143,442	148,800	150,000	151,800
Reconnection Fee	10,932	18,400	19,000	18,800
Sewer System Development Fee	-	-	-	547,600
	-----	-----	-----	-----
Charges for Services Total	4,306,716	4,614,100	4,616,100	5,253,900
Use of Money:				
Interest on Investments	304	600	300	500
	-----	-----	-----	-----
Use of Money Total	304	600	300	500
Transfers In:				
Sewer Sys Development Fund	-	-	460,700	-
Water Fund	-	-	-	200,000
Electric Fund	84,000	117,000	117,000	-
	-----	-----	-----	-----
Transfers In Total	84,000	117,000	577,700	200,000
	-----	-----	-----	-----
Revenue Total	4,391,020	4,731,700	5,194,100	5,454,400
	=====	=====	=====	=====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund

Fund 531

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Expenditures:				
Operations:				
Administration	418,777	671,600	552,800	584,400
Treatment	1,195,213	1,219,900	1,421,400	1,295,300
Collection	<u>365,770</u>	<u>416,700</u>	<u>443,500</u>	<u>400,300</u>
Operations Total	1,979,760	2,308,200	2,417,700	2,280,000
Capital Improvement Projects				
Loan/financing ineligible costs	99,960	-	-	-
Manhole Rehabs	-	100,000	100,000	100,000
Replacements	-	-	-	100,000
Repair storage tank - N lift station	<u>191,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Improvement Projects Total	291,752	100,000	100,000	200,000
Bond & Interest:				
Kill Creek street/wtr BD (.358) xfer to B&I	-	-	-	25,800
Sewer Revolving Loan-Bull Creek C20-1346-01	-	-	-	148,100
2012A PBC (refi 2002A City Hall) xfer to B&I	-	-	-	23,800
2008B North Lift Station (6.0)	-	-	-	751,300
2009 Bull Creek lift (116 k)	-	-	-	11,300
Bull Creek lift (4.2) C20 1721-01	-	-	-	185,700
2012C Refunding KDHE KCWWTP C20 1514-01	-	-	-	1,395,700
2014A GO connect to USD BD	-	-	-	16,600
2014A GO capacity expansion for USD campus	-	-	-	79,400
Sewer Revolv Loan-Big Bull Crk WWTP-C20 1956-01	-	-	-	636,500
Cedar Creek Phase 1 & 2 - 175th and I-35	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,400</u>
Bond & Interest Total	-	-	-	3,286,600
Transfers Out				
Wastewater Development Fund	<u>2,100,000</u>	<u>2,400,000</u>	<u>2,000,000</u>	<u>-</u>
Transfers Out Total	2,100,000	2,400,000	2,000,000	-
Expenditures Total	<u>4,371,512</u>	<u>4,808,200</u>	<u>4,517,700</u>	<u>5,766,600</u>
Surplus/(Shortfall)	19,508	(76,500)	676,400	(312,200)
Funds Available Dec 31	<u>976,617</u>	<u>600,909</u>	<u>1,653,017</u>	<u>1,340,817</u>

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Wastewater Fund 531

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget

Personal Services						
11	01	Full-Time	219,330	257,800	246,500	257,100
11	02	Overtime	16,437	14,100	13,900	13,900
14	01	Seasonal	7,548	-	-	-
21	01	Health & Dental Insurance	41,437	56,300	42,500	43,300
21	02	Life Insurance	307	300	300	300
22	01	Social Security	17,646	20,800	19,900	20,700
22	03	Unemployment Compensation	985	1,500	1,400	1,500
23	01	KPERS Retirement	22,848	28,300	27,100	27,600
23	05	Deferred Compensation	1,501	1,900	1,500	1,500
99	98	Contra Expense/Reclass	172,823	229,300	205,400	214,400
			-----	-----	-----	-----
Total			500,862	610,300	558,500	580,300
Contractual Services						
31	15	Outsourced Services	199,298	214,200	236,500	285,900
40	01	Water	4,363	6,000	5,200	6,000
40	03	Telephone	6,581	9,300	6,300	6,200
40	05	Electricity	218,933	270,000	220,000	220,000
43	01	R&M Buildings	2,007	2,000	3,000	2,500
43	02	R&M Equipment	164,493	59,100	67,800	54,300
43	05	R&M Vehicle	6,853	4,200	16,700	6,800
44	02	Equip./Vehicle Rentals	1,164	1,300	1,400	1,400
46	01	Meetings/Training/Travel	8,709	13,600	14,800	13,900
46	02	Dues/Subscriptions	771	1,200	1,400	1,200
46	05	Recruitment	1,455	-	-	-
47	01	Advertising/Legal Notices	150	-	-	-
47	39	Sludge Removal	73,780	75,000	75,000	75,000
			-----	-----	-----	-----
Total			688,557	655,900	648,100	673,200

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Wastewater Fund 531

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
		-----	-----	-----	-----	-----
		Commodities				
52	02	Small Tools	8,235	6,000	8,500	8,000
52	04	Vehicle Supplies	10,867	8,800	9,600	11,600
52	09	Fuel & Fluids	26,281	29,600	29,600	30,100
52	12	Utility System Supplies	24,620	19,800	42,300	21,400
52	13	Chemicals	19,304	24,100	28,500	27,400
52	20	Operating Supplies	7,598	7,200	6,900	7,200
53	02	Clothing & Uniforms	5,108	4,200	10,300	11,100
			-----	-----	-----	-----
		Total	102,014	99,700	135,700	116,800
		Capital Outlay				
61	04	Equipment	8,770	35,000	183,000	17,000
			-----	-----	-----	-----
		Total	8,770	35,000	183,000	17,000
		GF Allocations				
50		GF Allocations	330,000	449,700	421,800	437,800
			-----	-----	-----	-----
		Total	330,000	449,700	421,800	437,800
		Internal Services				
91		Building Services	13,463	27,100	27,600	21,800
91		IT Services	29,150	46,600	71,000	50,000
91		Risk Services	75,343	86,300	88,500	92,100
91		Utility Billing	231,599	297,600	283,500	291,000
			-----	-----	-----	-----
		Total	349,555	457,600	470,600	454,900
		Total Expenditures	1,979,758	2,308,200	2,417,700	2,280,000
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Administration 4310

Fund: Wastewater Fund 531

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
		-----	-----	-----	-----	-----
		Personal Services				
99	98	Contra Expense/Reclass	26,947	76,100	38,200	47,000
		Total	26,947	76,100	38,200	47,000
		Contractual Services				
31	15	Outsourced Services	24,995	16,100	5,000	38,300
40	03	Telephone	7	100	100	100
46	01	Meetings/Training/Travel	-	1,200	500	1,200
46	02	Dues/Subscriptions	-	200	200	200
46	05	Recruitment	344	-	-	-
47	01	Advertising/Legal Notices	150	-	-	-
		Total	25,496	17,600	5,800	39,800
		Commodities				
52	20	Operating Supplies	289	200	200	200
		Total	289	200	200	200
		GF Allocations				
50	01	GF Allocations	128,902	265,500	182,200	187,000
		Total	128,902	265,500	182,200	187,000
		Internal Services				
91	01	Building Services	156	200	200	300
91	02	IT Services	2,704	11,200	39,600	15,900
91	03	Risk Services	2,684	3,200	3,100	3,200
91	04	Utility Billing	231,599	297,600	283,500	291,000
		Total	237,143	312,200	326,400	310,400
		Total Expenditures	418,777	671,600	552,800	584,400
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Treatment 4320

Fund: Wastewater Fund 531

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	219,330	257,800	246,500	257,100
11	02	Overtime	16,437	14,100	13,900	13,900
21	01	Health & Dental Insurance	41,437	56,300	42,500	43,300
21	02	Life Insurance	307	300	300	300
22	01	Social Security	17,078	20,800	19,900	20,700
22	03	Unemployment Compensation	952	1,500	1,400	1,500
23	01	KPERS Retirement	22,848	28,300	27,100	27,600
23	05	Deferred Compensation	1,501	1,900	1,500	1,500
Total			319,890	381,000	353,100	365,900
Contractual Services						
31	15	Outsourced Services	139,202	158,100	196,300	216,000
40	01	Water	-	6,000	5,200	6,000
40	03	Telephone	689	8,500	5,500	5,400
40	05	Electricity	-	270,000	220,000	220,000
43	01	R&M Buildings	-	1,500	2,500	2,000
43	02	R&M Equipment	-	57,500	66,100	52,600
43	05	R&M Vehicle	164,271	200	800	800
46	01	Meetings/Training/Travel	-	9,100	10,900	7,700
46	02	Dues/Subscriptions	-	1,000	1,200	1,000
46	05	Recruitment	55	-	-	-
47	39	Sludge Removal	73,780	75,000	75,000	75,000
Total			377,997	586,900	583,500	586,500

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Treatment 4320

Fund: Wastewater Fund 531

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Commodities						
52	02	Small Tools	4,535	1,000	3,500	3,000
52	04	Vehicle Supplies	-	1,600	1,600	1,600
52	09	Fuel and Fluids	4,535	17,000	17,000	17,000
52	12	Utility System Supplies	1,676	15,300	36,900	15,900
52	13	Chemicals	3,229	16,100	16,000	16,400
52	20	Operating Supplies	1,878	5,200	4,900	5,200
53	02	Clothing & Uniforms	-	2,300	8,200	8,600
Total			15,854	58,500	88,100	67,700
Capital Outlay						
61	04	Equipment	-	-	148,000	14,500
Total			-	-	148,000	14,500
GF Allocations						
50	01	GF Allocations	125,297	112,600	170,300	178,100
Total			125,297	112,600	170,300	178,100
Internal Services						
91	01	Building Services	5,992	6,900	6,400	6,400
91	02	IT Services	23,904	29,500	26,200	28,400
91	03	Risk Services	38,875	44,500	45,800	47,800
Total			68,771	80,900	78,400	82,600
Total Expenditures			907,809	1,219,900	1,421,400	1,295,300

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Collection 4330
Fund: Wastewater Fund 531

		FY 14	FY 15	FY 15	FY 16
Classification		Actual	Budget	Estimate	Budget
Personal Services					
14	01	Seasonal	7,548	-	-
22	01	Social Security	568	-	-
22	03	Unemployment Compensation	33	-	-
99	98	Contra Expense/Reclass	145,876	153,200	167,200
Total			154,025	167,200	167,400
Contractual Services					
31	15	Outsourced Services	40,855	40,000	35,200
40	03	Telephone	704	700	700
43	01	R&M Building	326	500	500
43	02	R&M Equipment	222	1,600	1,700
43	05	R&M Vehicle	4,914	4,000	15,900
44	02	Equip/vehicle rental	1,164	1,300	1,400
46	01	Meetings/Training/Travel	1,653	3,300	3,400
Total			49,837	51,400	58,800
Commodities					
52	02	Small Tools	3,700	5,000	5,000
52	04	Vehicle Supplies	9,049	7,200	8,000
52	09	Fuel and Fluids	12,222	12,600	12,600
52	12	Utility System Supplies	6,456	4,500	5,400
52	13	Chemicals	7,782	8,000	12,500
52	20	Operating Supplies	1,209	1,800	1,800
53	02	Clothing & Uniforms	2,047	1,900	2,100
Total			42,464	41,000	47,400
Capital Outlay					
61	04	Equipment	-	35,000	35,000
Total			-	35,000	35,000
GF Allocations					
50	01	GF Allocations	75,801	71,600	69,300
Total			75,801	71,600	69,300
Internal Services					
91	01	Building Maintenance	7,315	20,000	21,000
91	02	IT Services	2,542	5,900	5,200
91	03	Risk Services	33,784	38,600	39,600
Total			43,641	64,500	65,800
Total Expenditures			365,769	416,700	443,500

CITY OF GARDNER ANNUAL BUDGET



Program: Wastewater Capital/Transfers 4340
Fund: Wastewater Fund 531

Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----	-----	-----	-----	-----
Capital Improvement				
62 10 Replacements - Line, manhole, lift station		-	-	-
Loan/financing ineligible costs	99,960	-	-	-
I&I Reduction Program - Manholes	-	100,000	100,000	100,000
I&I Reduction Program - Lines	-	-	-	100,000
Repair storage tank - N lift station	191,792	-	-	-
	-----	-----	-----	-----
Total	291,752	100,000	100,000	200,000
 Transfers				
80 01 General Fund Transfer	-	-	-	-
80 01 General Fund Services	-	-	-	-
85 32 Wastewater Development Fund	2,100,000	2,400,000	2,000,000	-
	-----	-----	-----	-----
Total	2,100,000	2,400,000	2,000,000	-
Total Expenditures	2,391,752	2,500,000	2,100,000	200,000
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Wastewater Development Fund

Fund 532

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	574,839	349,139	490,619	19
Revenue:				
Charges for Services:				
Sewer Sys Development Charge	519,700	577,700	720,400	-
	-----	-----	-----	-----
Charges for Service Total	519,700	577,700	720,400	-
 Use of Money:				
Interest on Investments	1,890	1,500	1,800	-
	-----	-----	-----	-----
Use of Money Total	1,890	1,500	1,800	-
 Transfers In:				
Sewer Fund	2,100,000	2,400,000	2,000,000	-
Water Fund	350,000	600,000	600,000	-
Kill Creek debt close out/Misc	5,969	-	-	-
	-----	-----	-----	-----
Transfers In Total	2,455,969	3,000,000	2,600,000	-
Revenue Total	2,977,559	3,579,200	3,322,200	-
	=====	=====	=====	=====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Wastewater Development Fund

Fund 532

	2014	2015	2015	2016
	Actual	Budget	Estimate	Budget
	-----	-----	-----	-----
Expenditures:				
Bond & Interest:				
Kill Creek street/wtr BD (.358) xfer to B&I	25,700	25,800	25,800	-
Sewer Revolving Loan-Bull Creek C20-1346-01	148,084	148,100	148,100	-
2012A PBC (refi 2002A City Hall) xfer to B&I	20,873	22,500	22,500	-
2004D Sewer Relief - Grand (445,000)	62,310	-	-	-
2008B North Lift Station (6.0)	753,169	750,500	750,500	-
2009 Bull Creek lift (116 k)	11,815	11,600	11,600	-
Bull Creek lift (4.2) C201721-01	185,741	185,700	185,700	-
2012C Refunding KDHE KCWWTP	1,413,400	1,361,800	1,361,800	-
2013A (refi 2005A)	104,832	102,800	102,800	-
2014A GO connect to USD BD	-	16,400	16,400	-
2014A GO capacity expansion for USD	-	77,700	77,700	-
Sewer Revolv Loan-Big Bull Crk WWTP-C20	320,483	643,900	636,500	-
Cedar Creek Phase 1 & 2 - 175th and I-35	12,892	12,700	12,700	-
	-----	-----	-----	-----
Bond & Interest Total	3,059,299	3,359,500	3,352,100	-
Capital Projects				
Lift Station Removal	2,480	-	-	-
	-----	-----	-----	-----
Capital Projects Total	2,480	-	-	-
Transfer out				
Wastewater fund	-	-	460,700	-
	-----	-----	-----	-----
Expenditures Total	3,061,779	3,359,500	3,812,800	-
	=====	=====	=====	=====
Surplus/(Shortfall)	(84,220)	219,700	(490,600)	-
Funds Available Dec 31	490,619	568,839	19	19
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	3,599,514	4,097,513	4,390,172	3,901,372
Charges for Services				
Operations:				
Electric Retail Sales	13,585,349	13,355,100	13,707,000	13,844,100
Government Sales-Sewer Fund	215,619	229,100	217,800	219,900
Government Sales-Water Fund	30,402	29,600	30,700	31,000
Government Sales-General Fund+Bldg Maint	126,675	136,300	127,900	129,200
Bad Checks	(14,419)	(13,800)	(14,400)	(14,400)
Penalties	143,442	142,900	150,000	163,700
Reconnection Fee	22,255	16,900	19,000	20,200
	-----	-----	-----	-----
Total	14,348,049	14,122,400	14,526,700	14,682,400
Development:				
Meter Install/Line Extension	31,920	25,000	31,900	31,900
Elec Residential Distribution System Installation	-	-	50,000	50,000
Street Lights / Yard Lights	202,406	197,500	202,400	202,400
Temporary Service Fee	4,400	3,800	4,400	4,400
	-----	-----	-----	-----
Total	14,348,049	14,122,400	14,526,700	14,682,400
Use of Money				
Interest on Investments	3,148	4,100	3,200	3,200
	-----	-----	-----	-----
Total	3,148	4,100	3,200	3,200
Miscellaneous				
Reimbursed Expenses	200	1,000	200	200
Miscellaneous	84,995	115,000	35,000	35,000
Interdepartmental Transfers	2,172	-	2,200	2,200
	-----	-----	-----	-----
Total	87,367	116,000	37,400	37,400
	-----	-----	-----	-----
Revenue Total	14,438,564	14,242,500	14,567,300	14,723,000
	=====	=====	=====	=====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
	-----	-----	-----	-----
Expenditures				
Operations				
Administration	602,079	967,500	1,055,900	1,030,700
Generation	8,458,960	8,843,200	8,634,800	8,814,100
Distribution	1,916,018	2,716,000	2,306,400	2,360,600
	-----	-----	-----	-----
Total	10,977,057	12,526,700	11,997,100	12,205,400
Capital Improvement				
Maintenance:				
SCADA Upgrade	3	-	154,000	-
Substation 1 Improvements	-	50,000	33,300	216,700
T4 Upgrade	140,815	-	-	-
Generator 1 starter motor replacement	-	-	-	100,000
Rebuild 2 torque converters (Generator 1 and 2)	-	-	100,000	-
Vibration monitor	-	-	-	80,000
Gas Regulation	-	100,000	50,000	50,000
Fuel Regulator Upgrade	-	80,000	80,000	80,000
Generator Controls	-	70,000	70,000	70,000
Pioneer Feeder Extension	-	-	175,000	-
Parma Overhead Upgrade Proj	-	-	-	150,000
Transformer 1 Replacement	20,000	-	-	-
E 1-35 Sub 4 Land Acq	-	-	25,000	350,000
	-----	-----	-----	-----
Total	160,818	300,000	687,300	1,096,700
Debt Service				
Maintenance:				
2008-D Taxable refinance 2001A, 2004	40,782	39,000	39,000	42,200
Development:				
2008-B West Electric substation Lndscp(\$\$.05)	5,956	5,800	5,800	5,600
2009-A Energy Center Building New (.65)	77,493	75,900	75,900	74,200
2009A Substation 2 (Santa Fe) T-3 upgrade (2.1)	173,808	175,300	175,300	176,400
2009-C Refund 1998-B	130,872	131,300	131,300	-
2009-C Refund 1999A	199,248	200,000	200,000	-
2012A PBC (refi of 2002A City Hall)	20,873	22,500	22,500	23,800
2013A (refi 2006A Elec Substation)	940,699	900,800	900,800	703,200
Substation 1 T-1 upgrade (\$1.0 M)	-	-	-	120,000
	-----	-----	-----	-----
Total	1,589,731	1,550,600	1,550,600	1,145,400

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CITY OF GARDNER ANNUAL BUDGET



Electric Fund

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Transfers				
General Fund Franchise	818,300	704,100	704,100	727,000
Sewer Fund	84,000	117,000	117,000	-
Gen Fund Correction (billing)	18,000	-	-	-
	-----	-----	-----	-----
Transfers Total	920,300	821,100	821,100	727,000
Debt Service/Transfers Total	2,510,031	2,371,700	2,371,700	1,872,400
Expenditures Total	13,647,906 =====	15,198,400 =====	15,056,100 =====	15,174,500 =====
Surplus/(Shortfall)	790,658	(955,900)	(488,800)	(451,500)
Funds Available Dec 31	4,390,172 =====	3,141,613 =====	3,901,372 =====	3,449,872 =====

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Electric 501

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actuals	Budget	Estimate	Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	863,168	1,265,000	1,218,500	1,261,800
11	02	Overtime	40,635	90,500	89,000	89,000
14	01	Seasonal	26,030	-	9,000	9,000
21	01	Health & Dental Insurance	119,573	180,500	177,700	181,000
21	02	Life Insurance	827	1,100	1,000	1,000
22	01	Social Security	68,601	102,200	100,700	104,000
22	03	Unemployment Compensation	3,826	7,300	7,200	7,400
23	01	KPERS Retirement	86,243	139,000	134,000	135,500
23	05	Deferred Compensation	4,851	7,600	8,000	8,400
99	98	Contra Expense/Reclass	-	(103,600)	(43,600)	(94,000)
			-----	-----	-----	-----
Total			1,213,754	1,689,600	1,701,500	1,703,100
 Contractual Services						
31	15	Outsourced Services	336,386	471,600	284,900	293,600
40	01	Water/Sewer	1,877	2,100	2,000	2,000
40	03	Telephone	12,849	16,600	14,900	16,100
40	04	Natural Gas	6,653	4,000	6,700	6,700
40	05	Electricity	21	-	-	-
40	06	Utility Locates	24,302	40,000	26,000	26,000
41	01	Wholesale Electric Purchases	7,688,972	7,698,000	7,810,500	7,870,600
41	50	Gas Purchases	7,555	76,000	41,200	103,000
41	51	Diesel (Generation)	-	40,000	-	-
43	01	R&M Buildings	132,288	-	400	5,000
43	02	R&M Equipment	80,693	56,600	66,800	66,500
43	05	R&M Vehicle	5,305	5,700	5,100	6,600
44	02	Equip./Vehicle Rentals	1,336	3,800	3,800	3,800
45	02	Gen. Insurance & Claim	(8,398)	-	-	-
46	01	Meetings/Training/Travel	25,412	45,300	35,000	35,700
46	02	Dues/Subscriptions	32,709	32,400	32,600	33,800
46	05	Recruitment	1,472	-	4,400	-
47	02	Printing	-	-	500	500
47	04	Postage	-	-	1,900	1,900
48	02	State Compensating Use Tax	26,844	25,500	23,700	25,800
			-----	-----	-----	-----
Total			8,376,273	8,517,600	8,360,400	8,497,600

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: All

Fund: Electric 501

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actuals	Budget	Estimate	Budget
-----			-----	-----	-----	-----
Commodities						
52	01	Building/Grounds	3,163	5,100	6,500	3,500
52	02	Small Tools	27,607	11,800	23,500	23,000
52	04	Vehicle Supplies	13,833	15,300	12,100	12,100
52	05	Furniture and Equipment	11,199	-	800	500
52	09	Fuel and Fluids	35,995	43,600	37,500	37,500
52	11	Traffic Control - New develop	6	-	-	-
52	12	Utility System Supplies	19,883	11,100	16,800	17,500
52	13	Chemicals	2,074	2,800	2,800	2,400
52	20	Operating Supplies	13,275	14,600	11,200	11,200
52	25	Street Lighting Supplies-Existing Syster	40,875	25,000	45,000	45,000
52	26	Street Lighting Supplies-New Devlpmt	151	-	-	-
52	31	Meters & Supplies-New Devlpmt	157,319	585,000	322,500	362,500
53	02	Clothing & Uniforms	9,292	14,900	25,000	24,900
		Total	334,672	729,200	503,700	540,100
Capital Outlay						
61	03	Building Improvement	-	125,000	19,100	-
61	04	Equipment	56,651	77,500	135,000	159,500
61	06	Computer	12,127	-	-	-
61	09	Vehicles	209,189	217,000	208,800	208,600
62	01	Land & Right of Way	-	25,000	25,000	25,000
		Total	277,968	444,500	387,900	393,100
GF Allocations						
50	01	GF Allocations	357,399	485,700	390,900	420,400
		Total	357,399	485,700	390,900	420,400
Internal Services						
91	01	Building Services	28,871	29,900	29,400	34,500
91	02	IT Services	48,133	143,600	138,800	123,100
91	03	Risk Services	108,388	124,800	127,000	131,900
91	04	Utility Billing	231,599	361,800	357,500	361,600
		Total	416,991	660,100	652,700	651,100
Total Expenditures			10,977,057	12,526,700	11,997,100	12,205,400
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Electric Administration 4110

Fund: Electric 501

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	54,176	241,400	286,300	329,600
11	02	Overtime	221	2,500	2,400	2,400
21	01	Health/Vision/Dental Insurance	3,709	28,200	43,800	44,600
21	02	Life Insurance	18	200	200	200
22	01	Social Security	4,353	18,700	22,100	25,400
22	03	Unemployment Compensation	240	1,300	1,600	1,800
23	01	KPERS Retirement	4,755	25,400	30,000	33,800
23	05	Deferred Compensation	481	2,400	2,900	3,300
99	98	Contra Expense/Reclass	-	(103,600)	(43,600)	(94,000)
Total			67,953	216,500	345,700	347,100
Contractual Services						
31	15	Outsourced Services	126,039	86,100	101,200	82,700
40	01	Water/Sewer	345	400	400	400
40	03	Telephone	8,992	10,000	9,500	9,600
43	01	R&M Buildings	2,875	-	-	5,000
43	05	R&M Vehicle	-	100	-	100
46	01	Meetings/Training/Travel	637	3,800	1,100	4,100
46	02	Dues/Subscriptions	18,124	19,800	20,600	20,800
46	05	Recruitment	1,472	-	4,400	-
47	02	Printing	-	-	500	500
47	04	Postage	-	-	800	800
48	02	Compensating Use Tax	1,722	5,500	1,700	1,800
Total			160,206	125,700	140,200	125,800
Commodities						
52	02	Small Tools	-	300	-	-
52	04	Vehicle Supplies	11	300	100	100
52	05	Furniture & Equipment	-	-	-	500
52	09	Fuel and Fluids	112	600	300	300
52	20	Operating Supplies	1,589	3,600	2,700	2,700
53	02	Clothing/Uniforms	-	100	100	-
Total			1,712	4,900	3,200	3,600

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Electric Administration 4110

Fund: Electric 501

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
-----			-----	-----	-----	-----
Capital Outlay						
61	04	Equipment	9,500	-	-	-
62	01	Land/Easements	-	-	25,000	25,000
Total			9,500	-	25,000	25,000

GF Allocations						
50	01	GF Allocations	91,200	176,600	95,600	100,200
Total			91,200	176,600	95,600	100,200

Internal Services						
91	01	Building Services	4,280	3,600	3,600	4,200
91	02	IT Services	5,084	43,300	49,700	26,500
91	03	Risk Services	30,545	35,100	35,400	36,700
91	04	Utility Billing	231,599	361,800	357,500	361,600
Total			271,508	443,800	446,200	429,000

Total Expenditures			602,079	967,500	1,055,900	1,030,700
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Generation and Substation 4120

Fund: Electric 501

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	268,042	348,500	264,600	264,600
11	02	Overtime	3,884	19,200	19,500	19,500
14	01	Seasonal	675	-	-	-
21	01	Health/Vision/Dental Insurance	38,404	47,200	33,300	33,900
21	02	Life Insurance	270	300	200	200
22	01	Social Security	19,965	28,100	21,700	21,700
22	03	Unemployment Compensation	1,110	2,000	1,600	1,600
23	01	KPERS Retirement	26,355	38,300	29,600	28,900
23	05	Deferred Compensation/ICMA	2,005	1,200	2,000	2,000
Total			360,710	484,800	372,500	372,400
Contractual Services						
31	15	Outsourced Services	107,179	193,400	101,200	116,000
40	01	Water/Sewer	345	400	400	400
40	03	Telephone	1,395	2,000	1,800	1,800
40	05	Electricity	21	-	-	-
41	01	Wholesale Electric Purchases	7,688,972	7,698,000	7,810,500	7,870,600
41	50	Gas Purchases	7,555	76,000	41,200	103,000
41	51	Diesel (Generation)	-	40,000	-	-
43	01	R&M Buildings	1,393	-	-	-
43	02	R&M Equipment	72,226	51,600	51,800	51,500
43	05	R&M Vehicle	13	600	100	1,500
44	02	Equip./Vehicle Rentals	340	1,500	1,500	1,500
46	01	Meetings/Training/Travel	10,894	25,500	19,300	15,000
46	02	Dues/Subscriptions	3,376	300	100	300
47	04	Postage	-	-	100	100
48	02	State Compensating Use Tax	3,473	4,000	4,000	6,000
Total			7,897,181	8,093,300	8,032,000	8,167,700

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Generation and Substation 4120

Fund: Electric 501

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
<hr style="border-top: 1px dashed black;"/>			<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>	<hr style="border-top: 1px dashed black;"/>
Commodities						
52	01	Bldg/Grounds	696	5,100	5,000	2,000
52	02	Small Tools	8,833	1,500	5,000	5,000
52	04	Vehicle Supplies	1,305	-	1,000	1,000
52	06	Maint Mat/Computers	-	-	-	-
52	09	Fuel and Fluids	2,189	3,000	2,200	2,200
52	12	Utility System Supplies	18,616	11,100	12,300	13,000
52	13	Chemicals	2,074	2,800	2,800	2,400
52	20	Operating Supplies	2,830	-	2,500	2,500
53	02	Clothing & Uniforms	1,227	4,000	4,000	4,000
Total			<hr style="border-top: 1px dashed black;"/> 37,769	<hr style="border-top: 1px dashed black;"/> 27,500	<hr style="border-top: 1px dashed black;"/> 34,800	<hr style="border-top: 1px dashed black;"/> 32,100
Capital Outlay						
61	03	Building Improvement	-	-	19,100	-
61	04	Equipment	10,363	52,500	-	51,500
61	06	Computer	6,026	-	-	-
61	09	Vehicle	34	-	-	-
Total			<hr style="border-top: 1px dashed black;"/> 16,423	<hr style="border-top: 1px dashed black;"/> 52,500	<hr style="border-top: 1px dashed black;"/> 19,100	<hr style="border-top: 1px dashed black;"/> 51,500
GF Allocations						
50	01	GF Allocations	94,500	109,700	104,000	112,800
Total			<hr style="border-top: 1px dashed black;"/> 94,500	<hr style="border-top: 1px dashed black;"/> 109,700	<hr style="border-top: 1px dashed black;"/> 104,000	<hr style="border-top: 1px dashed black;"/> 112,800
Internal Services						
91	01	Building Services	8,949	7,600	7,700	8,900
91	02	IT Services	15,197	35,400	31,500	34,100
91	03	Risk Services	28,231	32,400	33,200	34,600
Total			<hr style="border-top: 1px dashed black;"/> 52,377	<hr style="border-top: 1px dashed black;"/> 75,400	<hr style="border-top: 1px dashed black;"/> 72,400	<hr style="border-top: 1px dashed black;"/> 77,600
Total Expenditures			<hr style="border-top: 3px double black;"/> 8,458,960	<hr style="border-top: 3px double black;"/> 8,843,200	<hr style="border-top: 3px double black;"/> 8,634,800	<hr style="border-top: 3px double black;"/> 8,814,100

CITY OF GARDNER ANNUAL BUDGET



Program: Distribution 4130

Fund: Electric 501

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Personal Services						
11	01	Full-Time	540,950	675,100	667,600	667,600
11	02	Overtime	36,530	68,800	67,100	67,100
14	01	Seasonal	25,355	-	9,000	9,000
21	01	Health & Dental Insurance	77,460	105,100	100,600	102,500
21	02	Life Insurance	539	600	600	600
22	01	Social Security	44,283	55,400	56,900	56,900
22	03	Unemployment Compensation	2,476	4,000	4,000	4,000
23	01	KPERS Retirement	55,133	75,300	74,400	72,800
23	05	Deferred Compensation	2,365	4,000	3,100	3,100
Total			785,091	988,300	983,300	983,600
Contractual Services						
31	15	Outsourced Services	103,168	192,100	82,500	94,900
40	01	Water/Sewer	1,187	1,300	1,200	1,200
40	03	Telephone	2,461	4,600	3,600	4,700
40	04	Natural Gas	6,653	4,000	6,700	6,700
40	06	Utility Locates	24,302	40,000	26,000	26,000
43	01	R&M Building	128,020	-	400	-
43	02	R&M Equipment	8,467	5,000	15,000	15,000
43	05	R&M Vehicle	5,292	5,000	5,000	5,000
44	02	Equip./Vehicle Rentals	996	2,300	2,300	2,300
45	02	Gen. Insurance & Claim	(8,398)	-	-	-
46	01	Meetings/Training.Travel	13,880	16,000	14,600	16,600
46	02	Dues/Subscriptions	11,209	12,300	11,900	12,700
47	04	Postage	-	-	1,000	1,000
48	02	State Compensating Use Tax	21,649	16,000	18,000	18,000
Total			318,887	298,600	188,200	204,100

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Distribution 4130

Fund: Electric 501

Classification			FY 14 Actual	FY 15 Budget	FY 15 Estimate	FY 16 Budget
Commodities						
52	01	Building/Grounds	2,467	-	1,500	1,500
52	02	Small Tools	18,775	10,000	18,500	18,000
52	04	Vehicle Supplies	12,516	15,000	11,000	11,000
52	05	Furniture and Equipment	11,199	-	800	-
52	09	Fuel and Fluids	33,695	40,000	35,000	35,000
52	11	Traffic Control - New develop	6	-	-	-
52	12	Utility System Supplies	1,267	-	4,500	4,500
52	20	Operating Supplies	8,856	11,000	6,000	6,000
52	25	Street Light Sup/Existing System	40,875	25,000	45,000	45,000
52	26	Street Light Sup/New Development	151	-	-	-
52	31	Meters & Materials - New	157,319	585,000	322,500	362,500
53	02	Clothing & Uniforms	8,065	10,800	20,900	20,900
Total			295,191	696,800	465,700	504,400
Capital Outlay						
61	03	Building/Structure Improvements	-	125,000	-	-
61	04	Equipment	36,788	25,000	135,000	108,000
61	06	Computer	6,101	-	-	-
61	09	Vehicles	209,155	217,000	208,800	208,600
62	01	Land & Right of Way	-	25,000	-	-
Total			252,044	392,000	343,800	316,600
GF Allocations						
50	01	GF Allocations	171,699	199,400	191,300	207,400
Total			171,699	199,400	191,300	207,400
Internal Services						
91	01	Building Services	15,642	18,700	18,100	21,400
91	02	IT Services	27,852	64,900	57,600	62,500
91	03	Risk Services	49,612	57,300	58,400	60,600
Total			93,106	140,900	134,100	144,500
Total Expenditures			1,916,018	2,716,000	2,306,400	2,360,600

CITY OF GARDNER ANNUAL BUDGET



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

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	3,019,021	3,029,021	3,022,364	3,025,364
Revenue:				
<u>Use of Money:</u>				
Interest on Investments	3,343	10,000	3,000	3,300
	-----	-----	-----	-----
Use of Money Total	3,343	10,000	3,000	3,300
	-----	-----	-----	-----
Revenue Total	3,343	10,000	3,000	3,300
	=====	=====	=====	=====
Expenditures:				
Capital Outlay	-	-	-	-
Maintenance Materials	-	-	-	-
Employee Development	-	-	-	-
Transfer Out	-	-	-	-
	-----	-----	-----	-----
Expenditures Total	-	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	3,343	10,000	3,000	3,300
Funds Available Dec 31	3,022,364	3,039,021	3,025,364	3,028,664
	=====	=====	=====	=====

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects.

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

The City charges a 5% administrative fee for management of benefit districts as they are established. This fund accounts for those fees collected and the disbursement to the General Fund which funds the work to administer the benefit districts.

East Santa Fe TIF District Fund

This fund is 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 are used to reimburse the developer for "reimbursable project costs" as defined in the 175th and Cedar Niles Redevelopment Agreement dated January 3, 2005.

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; in Gardner, the majority of the funds are currently going to the school district to be used in educating students about illegal drug use.

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 Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. Since FY 2004, revenues also include 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.

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.

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



Capital Improvement Reserve Fund 401

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Funds Available Jan 1	20,045	20,045	169,311	169,311
Revenue:				
Intergovernmental:				
Grants - CDBG	-	100,000	80,000	200,000
Airport Grant	259,583	-	207,000	225,000
Intergovernmental Total	259,583	100,000	287,000	425,000
Use of Money:				
Interest on Investments	11	-	-	-
Use of Money Total	11	-	-	-
Transfers In:				
General Fund	-	20,000	20,000	45,000
Reimbursed Expense-airport FAA grant	-	225,000	-	-
Reimbursed Expense-airport comm	(5,900)	25,000	23,000	25,000
Transfers In Total	(5,900)	270,000	43,000	70,000
Gen Obligation Bond Proceeds	540,000	-	-	-
Reoffer premium	12,332	-	-	-
Revenue Total	806,026	370,000	330,000	495,000
Expenditures:				
Property Acquisition (Sisemore)	253,127	-	-	-
Property Acquisition (Paulsen)	-	250,000	-	250,000
Site demolition and clean up	-	-	80,000	-
Update Master Plan	-	-	150,000	-
Senior Bldg Rehab	-	-	-	245,000
Gardner Aquatic Center Security Cameras	391,301	-	-	-
ADA ramps (CDBG)	-	120,000	100,000	-
COI and Underwriter's Discount	12,332	-	-	-
Expenditures Total	656,760	370,000	330,000	495,000
Surplus/(Shortfall)	149,266	-	-	-
Funds Available Dec 31	169,311	20,045	169,311	169,311

CITY OF GARDNER ANNUAL BUDGET



Economic Development Reserve Fund 105

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Funds Available Jan 1	70,253	60,453	82,605	41,905
Revenue:				
Taxes:				
Transient Guest	42,976	40,800	47,000	49,400
Taxes Total	42,976	40,800	47,000	49,400
Use of Money:				
Interest on Investments	76	100	100	100
Use of Money Total	76	100	100	100
Revenue Total	43,052	40,900	47,100	49,500
Expenditures:				
Contractual Services:				
Outsourced Services	20,000	32,000	52,000	46,000
Dues and Subscriptions	700	700	2,000	2,500
Special Events	1,500	1,500	26,500	11,500
Grants & Projects	8,500	8,500	7,300	8,500
Contractual Services Total	30,700	42,700	87,800	68,500
Expenditures Total	30,700	42,700	87,800	68,500
Surplus/(Shortfall)	12,352	(1,800)	(40,700)	(19,000)
Funds Available Dec 31	82,605	58,653	41,905	22,905

CITY OF GARDNER ANNUAL BUDGET



Administrative Benefit Fee 104

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	137,422	87,422	87,523	37,623
Revenue:				
Charges for Services:				
Use of Money:				
Interest on Investments	101	100	100	-
	-----	-----	-----	-----
Use of Money Total	101	100	100	-
	-----	-----	-----	-----
Revenue Total	101	100	100	-
	=====	=====	=====	=====
Expenditures:				
Transfers:				
General Fund	50,000	50,000	50,000	37,600
	-----	-----	-----	-----
Transfers Total	50,000	50,000	50,000	37,600
	-----	-----	-----	-----
Expenditures Total	50,000	50,000	50,000	37,600
	=====	=====	=====	=====
Surplus/(Shortfall)	(49,899)	(49,900)	(49,900)	(37,600)
Funds Available Dec 31	87,523	37,522	37,623	23
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



East Santa Fe TIF Fund 106

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
	-----	-----	-----	-----
Funds Available Jan 1	103,554	103,554	108,114	108,114
Revenue:				
Sales & Property tax Increment	787,551	993,800	993,900	296,800
Interest on investments	93	200	100	100
	-----	-----	-----	-----
Revenue Total	787,644	994,000	994,000	296,900
	=====	=====	=====	=====
Expenditures:				
TIF increment payment	778,084	989,000	989,000	400,000
Transfer to General Fund (admin fee)	5,000	5,000	5,000	5,000
	-----	-----	-----	-----
Expenditures Total	783,084	994,000	994,000	405,000
	=====	=====	=====	=====
Surplus/(Shortfall)	4,560	-	-	(108,100)
Funds Available Dec 31	108,114	103,554	108,114	14
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Alcohol and Drug Fund 125

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	14,054	12,054	13,786	10,286
Revenue:				
Intergovernmental:				
Special Alcohol Tax	31,678	30,000	28,500	32,200
	-----	-----	-----	-----
Intergovernmental Total	31,678	30,000	28,500	32,200
 Use of Money:				
Interest on Investments	8	-	-	-
	-----	-----	-----	-----
Use of Money Total	8	-	-	-
	-----	-----	-----	-----
Revenue Total	31,686	30,000	28,500	32,200
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Substance Abuse/Prevention	31,954	32,000	32,000	32,000
	-----	-----	-----	-----
Contractual Services Total	31,954	32,000	32,000	32,000
	-----	-----	-----	-----
Expenditures Total	31,954	32,000	32,000	32,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(268)	(2,000)	(3,500)	200
 Funds Available Dec 31	13,786	10,054	10,286	10,486
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Parks Fund

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	14,930	10,030	11,612	5,112
Revenue:				
Intergovernmental:				
Special Alcohol Tax	31,678	30,000	28,500	32,200
Intergovernmental Total	----- 31,678	----- 30,000	----- 28,500	----- 32,200
Use of Money:				
Interest on Investments	4	100	-	-
Use of Money Total	----- 4	----- 100	----- -	----- -
Revenue Total	----- 31,682 =====	----- 30,100 =====	----- 28,500 =====	----- 32,200 =====
Expenditures:				
Transfer to Park Sales Tax	35,000	27,000	35,000	30,000
Expenditures Total	----- 35,000 =====	----- 27,000 =====	----- 35,000 =====	----- 30,000 =====
Surplus/(Shortfall)	(3,318)	3,100	(6,500)	2,200
Funds Available Dec 31	----- 11,612 =====	----- 13,130 =====	----- 5,112 =====	----- 7,312 =====

CITY OF GARDNER ANNUAL BUDGET



Park Improvement Reserve Fund 115

	2014	2015	2015	2016
	Actual	Budget	Estimate	Budget
	-----	-----	-----	-----
Funds Available Jan 1	228,427	147,727	175,861	88,061
Revenue:				
Charges for Services:				
Park Impact Fees	67,300	82,100	104,100	69,300
	-----	-----	-----	-----
Charges for Services Total	67,300	82,100	104,100	69,300
Use of Money:				
Interest on Investments	48	100	100	-
	-----	-----	-----	-----
Use of Money Total	48	100	100	-
Special Funding:				
Special County Sales and Use Tax	410,086	402,000	408,000	400,400
	-----	-----	-----	-----
Special Funding Total	410,086	402,000	408,000	400,400
	-----	-----	-----	-----
Revenue Total	477,434	484,200	512,200	469,700
	=====	=====	=====	=====
Expenditures:				
2013A (2006A portion) Debt Service	70,000	-	-	-
Transfer to Parks Sales Tax Fund	460,000	540,000	600,000	495,000
	-----	-----	-----	-----
Expenditures Total	530,000	540,000	600,000	495,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(52,566)	(55,800)	(87,800)	(25,300)
Funds Available Dec 31	175,861	91,927	88,061	62,761
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Park Sales Tax Fund

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Funds Available Jan 1	130,713	64,813	106,101	75,401
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	1,009,395	972,800	1,050,000	185,000
	Taxes Total	972,800	1,050,000	185,000
Use of Money:				
Interest on Investments	133	100	-	-
	Use of Money Total	100	-	-
Transfers In				
Park Improvement Fund	460,000	540,000	600,000	495,000
Special Parks Fund	35,000	27,000	35,000	30,000
	Transfers In Total	567,000	635,000	525,000
Revenue Total	1,504,528	1,539,900	1,685,000	710,000
	=====	=====	=====	=====
Expenditures:				
Bond & Interest				
2006 A Pool Expansion (xfer to BI) (refi by 2013A)	-	-	-	-
2008B - Additional Pool (435 k) xfer to B&I	54,006	52,400	52,400	50,700
2006 D - Celebration Park (7.1),	1,106,800	1,261,800	1,261,800	494,000
Trustee fees - 2006D, see note at right	1,540	1,500	1,500	1,500
2013A (refi 2006A Aquatics Ctr) xfer to B&I	366,794	523,500	400,000	200,000
Move projects to Gen Fund	-	(300,000)	-	-
	Expenditures Total	1,539,200	1,715,700	746,200
	=====	=====	=====	=====
Surplus/(Shortfall)	(24,612)	700	(30,700)	(36,200)
Funds Available Dec 31	106,101	65,513	75,401	39,201
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Law Enforcement Trust Fund 110

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	5,928	2,413	8,188	5,788
Revenue:				
Use of Money:				
Interest on Investments	8	-	-	-
Drug Tax Distribution	2,252	-	-	-
	-----	-----	-----	-----
Use of Money Total	2,260	-	-	-
	-----	-----	-----	-----
Revenue Total	2,260	-	-	-
	=====	=====	=====	=====
Expenditures:				
Capital Outlay:				
Equipment	-	2,413	2,400	5,788
	-----	-----	-----	-----
Capital Outlay Total	-	2,413	2,400	5,788
	-----	-----	-----	-----
Expenditures Total	-	2,413	2,400	5,788
	=====	=====	=====	=====
Surplus/(Shortfall)	2,260	(2,413)	(2,400)	(5,788)
Funds Available Dec 31	8,188	-	5,788	-
	=====	=====	=====	=====

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Information Technology Fund

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

Building Maintenance 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 services provided by the City's utilities.

CITY OF GARDNER ANNUAL BUDGET



Program: Information Services
Fund: Information Technology Services 602

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Est.	Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	58,899	227,800	181,400	199,100
11	02	Overtime	5,986	6,900	11,700	11,700
21	01	Health & Dental Insurance	11,705	34,800	24,100	24,600
21	02	Life Insurance	60	200	200	200
22	01	Social Security	4,408	18,000	14,800	16,100
22	03	Unemployment Compensation	248	1,300	1,100	1,200
23	01	KPERS Retirement	6,254	24,400	20,100	21,500
23	05	Deferred Compensations	-	2,300	1,300	1,500
		Total	87,560	315,700	254,700	275,900
Contractual Services						
40	03	Telephone	29,990	30,500	30,000	30,000
40	05	Electricity	-	-	1,100	2,100
43	02	R&M - Equipment	42,425	39,200	13,200	13,200
44	02	Equip/Vehicle Rentals	2,412	2,500	2,400	2,400
46	01	Meetings/Training /Travel	1,048	8,500	3,200	13,200
47	05	Information Technology Services	139,721	367,700	356,700	284,400
		Total	215,596	448,400	406,600	345,300
Commodities						
52	06	Computer Supplies	2,787	1,500	10,000	10,000
52	20	Operating Supplies	3,153	4,300	1,900	800
		Total	5,940	5,800	11,900	10,800
Capital Outlay						
61	04	Equipment	1,837	115,500	108,000	152,500
61	06	Computer	24,477	35,600	80,000	100,000
		Total	26,313	151,100	188,000	252,500
GF Allocations						
50	01	GF Allocations	-	21,900	16,100	17,300
		Total	-	21,900	16,100	17,300
91	01	Building Services	4,124	7,700	5,900	4,800
91	03	Risk Services	1,759	2,000	2,200	2,300
		Total	5,883	9,700	8,100	7,100
Total Expenditures			341,293	952,600	885,400	908,900
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Building Maintenance 3150

Fund: Building Maintenance 603

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Est.	Budget

Personal Services						
11	01	Full-Time	56,476	57,900	58,500	58,500
11	02	Overtime	4,486	2,100	2,100	2,100
21	02	Life Insurance	60	100	100	100
22	01	Social Security	4,695	4,600	4,600	4,600
22	03	Unemployment Compensation	261	300	300	300
23	01	KPERS Retirement	5,946	6,200	6,300	6,200
23	05	Deferred Compensation	606	600	600	600
			-----	-----	-----	-----
Total			72,530	71,800	72,500	72,400
Contractual Services						
31	15	Outsourced Services	9,116	38,100	38,100	18,100
40	01	Water	2,859	2,800	2,800	600
40	02	Trash Services	4,810	5,100	4,900	4,900
40	03	Telephone	674	700	700	700
40	04	Natural Gas	1,057	1,200	1,200	-
40	05	Electric	68,194	77,100	77,100	45,000
40	07	Wastewater	3,188	3,700	3,400	900
42	01	Janitorial	72,132	79,200	73,400	76,800
43	01	R&M Building	33,429	34,400	33,800	17,600
43	05	R&M Vehicles	804	400	400	1,200
44	01	Land/Building Rentals	1,296	1,300	1,300	1,300
44	02	Equip./Vehicle Rentals	780	300	800	800
46	01	Meetings/Training/Travel	-	500	500	-
47	01	Advertising/Legal Notices	-	100	-	-
			-----	-----	-----	-----
Total			198,339	244,900	238,400	167,900

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Building Maintenance 3150

Fund: Building Maintenance 603

Classification			FY 14 Actual	FY 15 Budget	FY 15 Est.	FY 16 Budget
-----			-----	-----	-----	-----
Commodities						
52	01	Building & Grounds	8,677	13,200	13,200	13,200
52	02	Small Tools	175	800	800	800
52	04	Vehicle Supplies	148	400	100	100
52	09	Fuel and Fluids	1,321	1,900	1,600	1,600
53	02	Clothing & Uniforms	467	800	1,600	900
			-----	-----	-----	-----
Total			10,788	17,100	17,300	16,600
Capital Outlay						
61	03	Building/Structure Improvements	2,504	120,000	80,000	25,000
			-----	-----	-----	-----
Total			2,504	120,000	80,000	25,000
50	01	GF Incoming Costs	-	21,800	16,600	17,800
			-----	-----	-----	-----
Total			-	21,800	16,600	17,800
91	02	IT Services	2,704	6,100	5,500	5,900
91	03	Risk Services	4,628	5,400	5,100	5,300
			-----	-----	-----	-----
Total			7,332	11,500	10,600	11,200
Total Expenditures			291,493	487,100	435,400	310,900
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Risk Services 1230

Fund: Risk Services 601

Classification			FY 14	FY 15	FY 15	FY 16
-----			Actual	Budget	Estimate	Budget

Personal Services						
11	01	Full-Time	45,335	46,700	47,600	47,600
21	01	Health & Dental Insurance	-	-	200	200
21	02	Life Insurance	56	100	100	100
22	01	Social Security	3,469	3,600	3,600	3,600
22	03	Unemployment Compensation	195	300	300	300
23	01	KPERS Retirement	4,396	4,900	5,000	4,800
23	05	Deferred Compensation	-	500	-	-
Total			53,451	56,100	56,800	56,600
Contractual Services						
31	15	Outsourced Services	16,215	24,500	26,000	32,000
45	01	Workers Compensation	135,016	144,000	128,500	128,500
45	02	General Liability	333,455	341,300	369,000	386,100
45	04	Work Comp Dividend	(26,191)	-	-	-
46	01	Meetings/Training/Travel	5,032	4,900	5,600	6,100
46	02	Dues/Subscriptions	629	600	600	600
Total			464,156	515,300	529,700	553,300
Commodities						
52	20	Operating Supplies	279	4,500	4,300	1,800
Total			279	4,500	4,300	1,800
GF Allocations						
50	01	GF Allocations	-	21,900	16,400	17,600
Total			-	21,900	16,400	17,600
Internal Services						
91	01	Building Services	2,724	5,000	3,900	3,300
91	01	IT	2,704	6,100	5,500	5,900
Total			5,428	11,100	9,400	9,200
Total Expenditures			523,314	608,900	616,600	638,500
			=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Program: Utility Billing 1320

Fund: Internal Service 604

Classification			FY 14 Actual	FY 15 Budget	FY 15 Est	FY 16 Budget
-----			-----	-----	-----	-----
Personal Services						
11	01	Full-Time	304,532	318,600	324,300	348,600
11	02	Overtime	2,984	2,800	3,100	3,100
21	01	Health & Dental Insurance	58,001	62,400	53,800	58,700
21	02	Life Insurance	474	400	500	500
22	01	Social Security	22,147	24,600	25,000	26,900
22	03	Unemployment Compensation	1,240	1,800	1,800	1,900
23	01	KPERS Retirement	29,865	33,400	34,100	35,800
23	05	Deferred Compensation	844	900	500	500
Total			420,087	444,900	443,100	476,000
Contractual Services						
31	15	Outsourced Services	185,229	211,900	210,900	219,000
40	03	Telephone	1,273	1,300	1,300	1,300
43	02	R&M - Equipment	185	-	200	200
43	05	R&M - Vehicles	5,523	2,800	2,800	2,800
44	02	Equip./Vehicle Rentals	1,248	1,200	1,200	1,200
46	01	Meetings/Training/Travel	-	-	-	1,100
46	05	Recruitment	697	-	-	-
47	02	Printing	382	2,300	2,300	400
47	04	Postage	1,341	1,500	1,500	1,500
47	05	Information Technology Services	-	-	-	-
49	02	Utility Assistance	13,500	14,500	14,500	15,000
Total			209,377	235,500	234,700	242,500

Continued...

CITY OF GARDNER ANNUAL BUDGET



Program: Utility Billing 1320

Fund: Internal Service 604

		Classification	FY 14 Actual	FY 15 Budget	FY 15 Est	FY 16 Budget
-----			-----	-----	-----	-----
Commodities						
52	09	Fuel and Fluids	7,250	8,500	7,000	7,100
52	20	Operating Supplies	4,063	5,500	4,600	4,600
53	02	Clothing/Uniforms	1,685	1,700	1,700	1,700
		Total	----- 12,998	----- 15,700	----- 13,300	----- 13,400
GF Allocations						
50	01	GF Allocations	-	145,600	138,800	150,500
		Total	----- -	----- 145,600	----- 138,800	----- 150,500
Internal Services						
91	01	Building Services	8,171	14,600	11,500	10,100
91	02	IT Services	24,337	125,700	115,200	79,700
91	03	Risk Services	19,437	22,800	23,700	24,500
		Total	----- 51,945	----- 163,100	----- 150,400	----- 114,300
		Total Expenditures	----- 694,408	----- 1,004,800	----- 980,300	----- 996,700
			=====	=====	=====	=====

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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. 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 2016 expenditures are stated as \$25,800, the actual amount that should be transferred for debt service is \$696,000; the remaining \$670,200 is covered from the Debt Service Fund and Special Highway Fund.

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, and CDBG for qualifying projects. As aforementioned, the 2016 budget includes the payment of some of the debt service in the Street Improvement Fund (\$241,600) and a \$23,400 transfer to the Debt Service Fund. The budget also includes \$838,000 to pay for the reconstruction of Center Street from Kane Street to Grand Street which will be offset by grant funds from CARS and KDOT's Federal Fund Exchange.

CITY OF GARDNER ANNUAL BUDGET



Street Improvement Reserve Fund

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
	-----	-----	-----	-----
Funds Available Jan 1	213,524	55,224	92,113	129,013
Revenue:				
Taxes:				
Excise Tax	83,588	44,000	128,100	44,000
	-----	-----	-----	-----
Taxes Total	83,588	44,000	128,100	44,000
Use of Money:				
Interest on Investments	100	200	100	200
	-----	-----	-----	-----
Use of Money Total	100	200	100	200
	-----	-----	-----	-----
Revenue Total	83,688	44,200	128,200	44,200
	=====	=====	=====	=====
Expenditures:				
Debt Service Transfers:				
2006 Moonlight Design KDOT (.692) TRF0030	88,484	65,500	65,500	-
Kill Creek street/wtr BD (.358) xfer to B&I	25,700	25,800	25,800	25,800
2009 Santa Fe relocate (.858) TR-0101 (refi 2014B)	63,717	63,700	-	-
2007 Main & Moon- Lincoln (2.0) TRF0046	57,698	185,500	-	-
2009/10 N Moonlight Warren to 166(6.7) TRF-0106	-	265,900	-	-
2010A Moonlt Rd	-	184,000	-	-
2013A (refi 2005A N Center)	-	264,400	-	-
Moving Projects to B&I Fund	-	(585,100)	-	-
Moving Projects to Special Hwy	(30,500)	(450,000)	-	-
	-----	-----	-----	-----
Capital Improvement Total	205,100	19,700	91,300	25,800
	-----	-----	-----	-----
Expenditures Total	205,100	19,700	91,300	25,800
	=====	=====	=====	=====
Surplus/(Shortfall)	(121,412)	24,500	36,900	18,400
Funds Available Dec 31	92,113	79,724	129,013	147,413
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Highway Fund

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
	-----	-----	-----	-----
Funds Available Jan 1	230,050	238,250	234,871	279,671
Revenue:				
Taxes:				
State Highway Aid	529,972	522,500	526,900	527,600
	-----	-----	-----	-----
Taxes Total	529,972	522,500	526,900	527,600
Other:				
Interest on Investments	240	400	200	300
CARS	140,898	137,700	137,700	340,000
KDOT Fed Fund Exchange	-	-	70,000	100,000
KDOT Corridor Man'g't Program	655,021	-	-	-
	-----	-----	-----	-----
Use of Money Total	796,159	138,100	207,900	440,300
	-----	-----	-----	-----
Revenue Total	1,326,131	660,600	734,800	967,900
	=====	=====	=====	=====
Expenditures:				
Capital Improvement:				
Center & Main - KDOT Funding	713,297	-	-	-
Madison Elementary Striping	4,423	-	-	-
CARS - Lincoln Lane signal	55	293,400	293,400	-
Moonlight Ret Wall fix	36,788	-	-	-
CARS - 183rd & Center Signal	271,186	-	-	-
CARS - Center St (Kane-Grand)	-	-	76,000	728,000
CARS - Center St (I35-Grand)	-	-	-	10,000
Madison/Center signal	-	-	15,000	-
Waverly chip seal	-	-	45,000	-
Center, Grand to Kane	-	-	-	100,000
City-wide sidewalks	-	-	10,000	-
2007 Main & Moonlt TR 0046	-	-	185,500	185,500
2014B Refi TR 0101	-	-	42,900	56,100
Street Improvement-Debt Service	274,968	450,000	-	-
	-----	-----	-----	-----
Capital Improvement Total	1,300,717	743,400	667,800	1,079,600
Transfers:				
2012A PBC (CHall refi 2002A)	20,593	22,200	22,200	23,400
	-----	-----	-----	-----
Transfers Total	20,593	22,200	22,200	23,400
	-----	-----	-----	-----
Expenditures Total	1,321,310	765,600	690,000	1,103,000
	=====	=====	=====	=====
Surplus/(Shortfall)	4,821	(105,000)	44,800	(135,100)
	-----	-----	-----	-----
Funds Available Dec 31	234,871	133,250	279,671	144,571
	=====	=====	=====	=====

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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 vehicles taxes, special assessments, and transfers from other funds.

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

All Divisions

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	1,351,864	349,314	4,049,707	169,507
Revenue:				
Tax Supported	1,418,939	1,943,200	1,844,900	2,061,800
Fee Supported	3,927,669	53,100	59,200	59,300
Benefit District	1,075,945	1,289,712	1,289,800	1,174,100
	-----	-----	-----	-----
Revenue Total	6,422,553 =====	3,286,012 =====	3,193,900 =====	3,295,200 =====
Expenditures:				
Tax Supported	1,269,699	1,847,800	1,969,700	1,548,200
Fee Supported	308,838	53,100	3,673,200	59,300
Benefit District	2,146,174	1,431,200	1,431,200	1,421,600
	-----	-----	-----	-----
Expenditures Total	3,724,711 =====	3,332,100 =====	7,074,100 =====	3,029,100 =====
Surplus/(shortfall)	2,697,842	(46,088)	(3,880,200)	266,100
Funds Available Dec 31	4,049,707 =====	303,226 =====	169,507 =====	435,607 =====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Tax Supported

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	1,672,475	1,864,675	1,821,715	1,696,915
Revenue:				
Taxes:				
Property Tax	1,034,587	1,097,200	1,097,200	1,482,100
Back Tax Collections	32,525	32,600	32,600	32,900
Motor Vehicle Tax	141,395	145,900	145,900	173,900
	-----	-----	-----	-----
Taxes Total	1,208,507	1,275,700	1,275,700	1,688,900
 Use of Money:				
Interest on Investments	3,214	1,900	2,500	2,500
	-----	-----	-----	-----
Use of Money Total	3,214	1,900	2,500	2,500
 Transfers In:				
Special Highway - 2012 A City Hall	20,593	22,200	22,200	23,400
Electric - 2012A City Hall	20,873	22,500	22,500	23,800
Water Sys Dev- 2012A City Hall	20,873	22,500	22,500	23,800
Water Sys Dev- 2014A USD 231 campus	-	-	8,200	8,300
Sewer Sys Dev - 2012A City Hall	20,873	22,500	22,500	23,800
Sewer Sys Dev - 2014A USD 231 campus	-	-	16,400	16,600
Park Sales-2008B Aquatics part 2 (435 k)	54,006	52,400	52,400	50,700
Park Sales -2013A (refi 2006A Aquatics Ctr)	-	523,500	400,000	200,000
Other	70,000	-	-	-
	-----	-----	-----	-----
Transfers In Total	207,218	665,600	566,700	370,400
 Revenue Total	 1,418,939 =====	 1,943,200 =====	 1,844,900 =====	 2,061,800 =====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Tax Supported

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Expenditures:				
Debt Service:				
B&I Commission (PBC)	-	1,000	1,000	1,000
City at-large tax supported				
2004 D Park Street	15,577	-	-	-
2006A Aquatics Center (refi by 2013A)	-	-	-	-
2008B Aquatics part 2 (435 k)	54,006	52,400	52,400	50,700
2009C - refund 1998B	47,032	47,200	47,200	-
2012A PBC Lease Revenue (City Hall)	319,776	343,600	343,600	362,800
2013A (refi 2001A city share & spec assess)	53,300	62,300	62,300	56,100
2013A (refi 2006A Aquatics Ctr)	180,008	523,500	523,500	408,600
2014A USD BD (50% city share; 85% B&I)	-	139,300	163,900	165,900
2014B Pool rehab (.54 M)	-	93,400	73,300	74,500
Transfer expense from Fee supported	600,000	585,100	702,500	428,600
	-----	-----	-----	-----
Debt Service Total	1,269,699	1,847,800	1,969,700	1,548,200
	-----	-----	-----	-----
Expenditures Total	1,269,699	1,847,800	1,969,700	1,548,200
	=====	=====	=====	=====
Surplus/(Shortfall)	149,240	95,400	(124,800)	513,600
Funds Available Dec 31	1,821,715	1,960,075	1,696,915	2,210,515
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Fee Supported

	2014	2015	2015	2016
	Actual	Budget	Estimate	Budget
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Funds Available Jan 1	(585,415)	(585,415)	3,033,416	(580,584)
Transfers In:				
Street Improv-Santa Fe relocate	63,717	63,700	-	-
Street Improv-Moonlight Design	88,485	65,500	-	-
Street Improv-Moonlight - Lincoln	57,698	185,500	-	-
Street Improv-Moonlight - Warren-164	-	265,900	-	-
Street Improv-2010A Moonlt Rd	-	184,000	-	-
Street Improv-2013A (refi N. Center)	-	264,400	-	-
Sewer Syst. Dev- Kill Creek Steet/wtr BD	25,700	25,800	25,800	25,800
Street Improv-Kill Creek street/water BD	25,700	25,800	25,800	25,800
Water Dev -Kill Creek Street/wtr BD	7,600	7,600	7,600	7,700
Reduction in transfer from SI Fund	(30,500)	(1,035,100)	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Transfers In Total	238,400	53,100	59,200	59,300
Miscellaneous: Bond proceeds	3,689,269	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Miscellaneous Total	3,689,269	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Revenue Total	3,927,669	53,100	59,200	59,300
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Expenditures:				
Debt Service:				
City at large Fee supported:				
Santa Fe relocate (SI) TR-0101	63,717	63,700	713,200	-
Moonlight Design (SI) TRF 0030	88,484	65,500	-	-
Moonlight - Lincoln (SI) TR0046	185,523	185,500	-	-
Moonlight - Warren-164 (SI) TR-0106	265,904	265,900	2,971,200	-
2010A Moonlt Rd (2.77 M)	175,760	184,000	184,000	191,700
2013A (refi N. Center, 05A)	-	264,400	264,400	-
Kill Crk water/street BD (SI / WWD/ WtrDev)	58,957	59,200	59,200	59,300
2014B (refi TR 0106)	-	-	183,700	236,900
Transfer project cost to Tax supported	(600,000)	(585,100)	(702,500)	(428,600)
Pay project cost in Special Highway	-	(450,000)	-	-
Misc.	70,493	-	-	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Debt Service Total	308,838	53,100	3,673,200	59,300
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Expenditures Total	308,838	53,100	3,673,200	59,300
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Surplus/(Shortfall)	3,618,831	-	(3,614,000)	-
Funds Available Dec 31	3,033,416	(585,415)	(580,584)	(580,584)
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Benefit District

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Funds Available Jan 1	264,804	(929,947)	(805,425)	(946,825)
Revenue:				
Miscellaneous:				
Airport:				
2004D hanger project	47,120	-	-	-
2013A airport hanger (refi of 2004D airport)	-	45,800	45,800	39,900
2008A Airport Runway Repaving	18,418	22,900	22,900	22,200
Special Assessments:				
Sheans BD	118,474	-	-	-
Moonlight BD DO NOT CHG REV	79,116	90,500	90,500	82,500
Sewer Sub 6	1	-	-	-
Cottage Creek Park	11,332	10,600	10,600	10,200
Sally Dollar	370	-	-	-
Waverly DO NOT CHG REV	23,123	27,300	27,300	26,200
Madison DO NOT CHG REV	17,480	21,800	21,800	20,900
2009A Kill Creek Drive/ wtr BD (Symphony Farms)	218,486	220,100	220,100	221,100
2008B - Center ST Commons BD	56,549	41,200	41,200	39,800
2008B- Nike sewer BD	24,225	23,500	23,500	22,800
2008B New Century BD -Stone Cr (Per)	29,411	72,500	72,500	76,000
2008B New Century BD - Lincoln Lane	28,409	52,300	52,300	51,200
2008B New Century BD - Sewer	10,630	19,500	19,500	24,200
2008B New Century BD- water/elec	18,657	34,200	34,200	33,500
2009A Univ Park BD-streets/water/elec	205,445	207,760	207,800	208,800
2009A Univ Park BD-sewer	43,085	41,552	41,600	40,800
2012A Kill Creek Sewer BD (Russell)	-	-	-	248,400
2011A Prairie Brooke BD	89,019	88,600	88,600	88,100
2014A USD BD (50% school)	-	163,900	163,900	165,900
Delinquent Specials/Misc	-	105,700	105,700	-
Delinquent Specials/Misc	-	-	-	466,805
2013A refi of 01A Madison, SA portion	-	-	-	(715,205)
Miscellaneous	1,608	-	-	-
Unspent bond proceeds	34,987	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	1,075,945	1,289,712	1,289,800	1,174,100
	-----	-----	-----	-----
Revenue Total	1,075,945	1,289,712	1,289,800	1,174,100
	=====	=====	=====	=====

Continued...

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Benefit District

	2014 Actual -----	2015 Budget -----	2015 Estimate -----	2016 Budget -----
Expenditures:				
Debt Service:				
Benefit District Supported:				
2003 C Cottage Creek Park	24,400	23,500	23,500	22,600
2004 D Sheans Crossing	103,850	-	-	-
2004 D Moonlight Business Center	473,175	-	-	-
2004 D Airport Hanger	422,120	-	-	-
2008A Airport Runway Repaving	18,417	22,900	22,900	22,200
2009A Kill Creek Drive , water BD	218,755	220,100	220,100	221,100
2008B - Center ST Commons BD	78,031	75,700	75,700	73,200
2008B- Nike sewer BD	24,225	23,500	23,500	22,800
2008B New Century BD -Stone Cr Dr	73,931	72,500	72,500	76,000
2008B New Century BD - Lincoln Lane	53,381	52,300	52,300	51,200
2008B New Century BD - Sewer	19,906	19,500	19,500	24,200
2008B New Century BD- water/elec	34,938	34,200	34,200	33,500
2009A Univ Park BD-streets/water/elec	205,445	212,000	212,000	213,100
2009A Univ Park BD-sewer	43,085	42,400	42,400	41,600
2012A Kill Creek Sewer BD (Russell)	246,668	245,000	245,000	248,400
2011A Prairie Brooke BD	89,020	88,600	88,600	88,100
2013A (refi 2004D Moonlft Bus BD)	8,259	89,300	89,300	77,800
2013A (refi 2004D Airport hanger)	6,829	45,800	45,800	39,900
2014A USD BD (50% school)	-	163,900	163,900	165,900
Misc special assessments	1,739	-	-	-
	-----	-----	-----	-----
Debt Service Total	2,146,174	1,431,200	1,431,200	1,421,600
	-----	-----	-----	-----
Expenditures Total	2,146,174	1,431,200	1,431,200	1,421,600
	=====	=====	=====	=====
Surplus/(Shortfall)	(1,070,229)	(141,488)	(141,400)	(247,500)
	-----	-----	-----	-----
Funds Available Dec 31	(805,425)	(1,071,435)	(946,825)	(1,194,325)
	=====	=====	=====	=====

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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.

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.

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.

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)

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

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.

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.

CAFR

Comprehensive Annual Financial Report

CDBG

Community Development Block Grant

CIP

Capital Improvement Program

FTE

Full-Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

HMO

Health Maintenance Organization

KCP&L

Kansas City Power & Light

LAVTRF

Local Ad Valorem Tax Reduction Fund

TIF

Tax Increment Financing

USD

Unified School District

PROGRAM LISTING



PROGRAM LISTING

FY 2016

GENERAL FUND	ENTERPRISE FUNDS
001 General Fund	501 Electric
Administration Department	4110 Electric Administration
1110 Mayor and City Council	4120 Generation and Substation
1120 Administration	4130 Distribution
1130 Economic Development	521 Water Fund
1140 Human Resources	4210 Water Administration
1150 City Clerk	4220 Water Treatment
Business and Economic Development Department	4230 Water Distribution
7110 Planning	4240 Capital Projects Transfers
7120 Codes 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	4340 Wastewater Capital/Transfers
6105 Parks and Recreation Administration	
6110 Recreation Services	
6120 Parks Maintenance	SPECIAL REVENUE FUND
6130 Aquatics	104 Administrative Benefit Fee Fund
Police Department	105 Economic Development Reserve Fund
2110 Police Administration	106 East Santa Fe TIF District Fund
2120 Police Operations	110 Law Enforcement Trust Fund
2130 Animal Control	115 Park Improvement Fund
2140 Fire Division Operations	116 Park Sales Tax Fund
Public Works Department	125 Special Alcohol and Drug Fund
3110 Public Works Administration	135 Special Parks and Recreation Fund
3130 Engineering	401 Capital Improvement Reserve Fund
3120 Streets and Storm Drainage	
3116 Fleet Operations	INTERNAL SERVICES FUND
	601 Risk Services Fund
	602 Information Technology (I.T.) Fund
	603 Building Maintenance Fund
	604 Utility Billing Services Fund
	CAPITAL PROJECTS FUND
	130 Special Highway Fund
	140 Street Improvement Fund
	DEBT SERVICES FUND
	301 Debt Services Fund

2016 Capital Budget

The first year of the 2016-2020 Capital Improvement Program (CIP) is the City's 2016 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

Budgeted capital expenditures for 2016 are \$9,434,700. 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 2016 Capital Budget. The capital budgeting process is incorporated into the 2016 Budget Calendar found within the Budget Message.

CAPITAL IMPROVEMENT PROGRAM



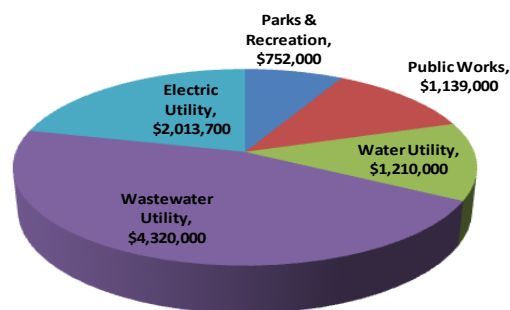
Impact on Operating Budget

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 2016 CIP Detail Report specifies any anticipated impacts on the operating budget for each 2016 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
16-Parks-03	Trail Reconstruction	-	1,130	-	1,130
16-Parks-04	Greenway Trail Low Water Crossing	6,300	-	-	(6,300)
16-Fac-02	City Hall Roof Replacement	-	-	40,560	40,560
14-ELE-01	Replace Transformer-1	-	-	120,000	120,000
16-SAN-02	Gravity Main - Washington to Madison	2,000	-	180,000	178,000
16-SAN-05	South Lift Station Storage Tank Construction	-	10,000	252,000	262,000
16-SAN-07	Replace UV System	-	-	254,400	254,400
Total		8,300	11,130	846,960	849,790

2016 CIP by Department

Project Type	Expenditures	% of Total
Parks & Recreation	\$752,000	8%
Public Works	\$1,139,000	12%
Water Utility	\$1,210,000	13%
Wastewater Utility	\$4,320,000	46%
Electric Utility	\$2,013,700	21%
TOTAL	\$9,434,700	100.0%

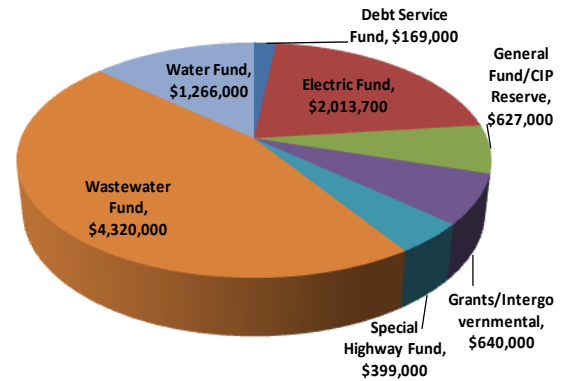


CAPITAL IMPROVEMENT PROGRAM



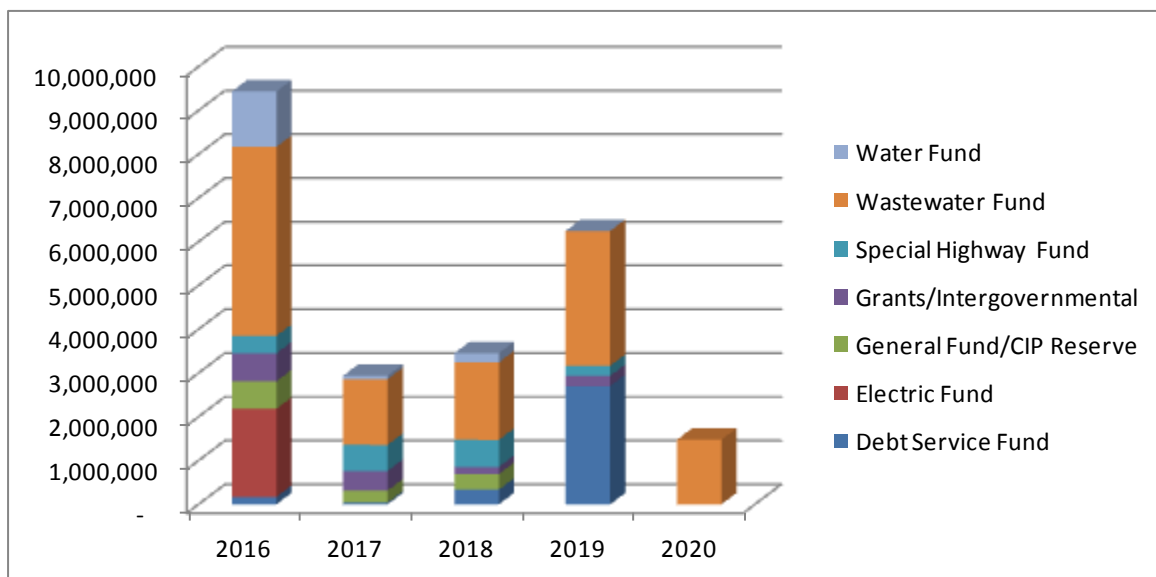
2016 CIP by Funding Source

Project Type	Expenditures	% of Total
Debt Service Fund	\$169,000	2%
Electric Fund	\$2,013,700	21%
General Fund/CIP Reserve	\$627,000	7%
Grants/Intergovernmental	\$640,000	7%
Special Highway Fund	\$399,000	4%
Wastewater Fund	\$4,320,000	46%
Water Fund	\$1,266,000	13%
TOTAL	\$9,434,700	100%



2016-2020 CIP by Year

Project Type	2016	2017	2018	2019	2020	Total
Debt Service Fund	\$169,000	\$40,000	\$336,000	\$2,704,000	-	\$3,249,000
Electric Fund	\$2,013,700	-	-	-	-	\$2,013,700
General Fund/CIP Reserve	\$627,000	\$275,000	\$355,000	-	-	\$1,257,000
Grants/Intergovernmental	\$640,000	\$450,000	\$164,000	\$230,500	-	\$1,484,500
Special Highway Fund	\$399,000	\$595,000	\$619,000	\$230,500	-	\$1,843,500
Wastewater Fund	\$4,320,000	\$1,500,000	\$1,770,000	\$3,082,500	\$1,477,000	\$12,149,500
Water Fund	\$1,266,000	\$80,000	\$210,000	-	-	\$1,556,000
TOTAL	\$9,434,700	\$2,940,000	\$3,454,000	\$6,427,500	\$1,477,000	\$23,553,200



City of Gardner, Kansas
Capital Improvement Plan
 2016 thru 2020

PROJECTS BY DEPARTMENT

Department	Project#	Priority	2016	2017	2018	2019	2020	Total
Parks and Recreation								
Senior Center	16-FAC-06	n/a	245,000					245,000
Trail Reconstruction	16-Parks-03	n/a	305,000	275,000	355,000			935,000
Greenway Trail Low Water Crossing Replacements	16-Parks-04	n/a	202,000					202,000
Parks and Recreation Total			752,000	275,000	355,000			1,382,000
Public Works								
Center Street Reconstruction (Kane to Grand)	15-TRANS-05	n/a	885,000					885,000
Salt Storage	16-FAC-01	n/a	75,000					75,000
City Hall Roof Replacement	16-FAC-02	n/a	169,000					169,000
Center Street Reconstruction (I-35 to Grand)	16-TRANS-04	n/a	10,000	900,000				910,000
Gardner Lake Spillway Replacement	17-STORM-02	n/a		40,000	310,000	2,500,000		2,850,000
167th and Center Intersection	17-TRANS-02	n/a		60,000				60,000
175th and Waverly Traffic Signal	17-TRANS-03	n/a		50,000	435,000			485,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	17-TRANS-04	n/a		35,000	338,000			373,000
Jamestown Open Channel South of Madison	18-STORM-01	n/a			26,000	204,000		230,000
Center Street Reconstruction (Main to 167th)	18-TRANS-04	n/a			10,000	461,000		471,000
Public Works Total			1,139,000	1,085,000	1,119,000	3,165,000		6,508,000
Utilities								
Replacing T-1	14-ELE-01	n/a	917,000					917,000
Sub 1 Improvements (T2 SWGR)	14-ELE-02	n/a	216,700					216,700
Replace Gas Regulator Valve	15-ELE-01	n/a	50,000					50,000
Gen. Control Upgrade	15-ELE-02	n/a	70,000					70,000
Fuel Regulator Upgrade	15-ELE-03	n/a	80,000					80,000
Sub 4 Land Acquisition	16-ELE-01	n/a	350,000					350,000
Rebuild Parma OH Const	16-ELE-02	n/a	150,000					150,000
Combustion Turbine Generator Diesel Starter Engine	16-ELE-03	n/a	100,000					100,000
Vibration Monitor	16-ELE-04	n/a	80,000					80,000
Gravity Main Replacement - Washington to Madison	16-SAN-02	n/a	100,000	1,400,000				1,500,000
South Lift Station Storage Tank Construction	16-SAN-05	n/a	2,100,000					2,100,000
Replace UV System	16-SAN-07	n/a	2,120,000					2,120,000
Paint Downtown UG Tank Interior	16-WATER-01	n/a	100,000					100,000
Replace Raw Water Pumps	16-WATER-02	n/a	610,000					610,000
Bulk Tank at Intake	16-WATER-03	n/a	440,000					440,000
Rebuild Two High Service Pumps	16-WATER-04	n/a	60,000					60,000
Gravity Main Replacement Madison to Colleen	17-SAN-01	n/a		100,000	1,520,000			1,620,000
Rebuild Flash Mix Transfer Pumps	17-WATER-02	n/a		30,000				30,000
Replace Plant Generator #1	17-WATER-04	n/a		50,000				50,000
East Lift Station Force Main Replacement	18-SAN-02	n/a			180,000	1,560,000		1,740,000
Colleen Drive Gravity Main Replacement	18-SAN-04	n/a			70,000	1,010,000		1,080,000
Rebuild Clearwell Transfer Pumps	18-WATER-02	n/a			30,000			30,000
SCADA System Upgrades	18-WATER-03	n/a			140,000			140,000
Lifting Equipment	18-WATER-06	n/a			40,000			40,000
South Lift Station Upgrade for Expansion	19-SAN-02	n/a				85,000	1,105,000	1,190,000

Department	Project#	Priority	2016	2017	2018	2019	2020	Total
East Lift Station Capacity Upgrade	19-SAN-03	n/a				50,000	372,000	422,000
Remove Sunset Lift Station	19-SAN-04	n/a				177,500		177,500
WWTP Clarifier Improvements	19-SAN-06	n/a				200,000		200,000
Utilities Total			7,543,700	1,580,000	1,980,000	3,082,500	1,477,000	15,663,200
GRAND TOTAL			9,434,700	2,940,000	3,454,000	6,247,500	1,477,000	23,553,200

City of Gardner, Kansas
Capital Improvement Plan
 2016 thru 2020

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Capital Improvement Reserve Fund								
Senior Center	16-FAC-06	n/a	45,000					45,000
Capital Improvement Reserve Fund Total			45,000					45,000
CARS								
Center Street Reconstruction (Kane to Grand)	15-TRANS-05	n/a	340,000					340,000
Center Street Reconstruction (I-35 to Grand)	16-TRANS-04	n/a		450,000				450,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	17-TRANS-04	n/a			164,000			164,000
Center Street Reconstruction (Main to 167th)	18-TRANS-04	n/a				230,500		230,500
CARS Total			340,000	450,000	164,000	230,500		1,184,500
CDBG								
Senior Center	16-FAC-06	n/a	200,000					200,000
CDBG Total			200,000					200,000
Debt Service Fund								
City Hall Roof Replacement	16-FAC-02	n/a	169,000					169,000
Gardner Lake Spillway Replacement	17-STORM-02	n/a		40,000	310,000	2,500,000		2,850,000
Jamestown Open Channel South of Madison	18-STORM-01	n/a			26,000	204,000		230,000
Debt Service Fund Total			169,000	40,000	336,000	2,704,000		3,249,000
Electric Fund								
Replacing T-1	14-ELE-01	n/a	917,000					917,000
Sub 1 Improvements (T2 SWGR)	14-ELE-02	n/a	216,700					216,700
Replace Gas Regulator Valve	15-ELE-01	n/a	50,000					50,000
Gen. Control Upgrade	15-ELE-02	n/a	70,000					70,000
Fuel Regulator Upgrade	15-ELE-03	n/a	80,000					80,000
Sub 4 Land Acquisition	16-ELE-01	n/a	350,000					350,000
Rebuild Parma OH Const	16-ELE-02	n/a	150,000					150,000
Combustion Turbine Generator Diesel Starter Engine	16-ELE-03	n/a	100,000					100,000
Vibration Monitor	16-ELE-04	n/a	80,000					80,000
Electric Fund Total			2,013,700					2,013,700
Federal Highway Administration								
Center Street Reconstruction (Kane to Grand)	15-TRANS-05	n/a	100,000					100,000
Federal Highway Administration Total			100,000					100,000

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
General Fund								
Salt Storage	16-FAC-01	n/a	75,000					75,000
Trail Reconstruction	16-Parks-03	n/a	305,000	275,000	355,000			935,000
Greenway Trail Low Water Crossing Replacements	16-Parks-04	n/a	202,000					202,000
General Fund Total			582,000	275,000	355,000			1,212,000
Special Highway Fund								
Center Street Reconstruction (Kane to Grand)	15-TRANS-05	n/a	389,000					389,000
Center Street Reconstruction (I-35 to Grand)	16-TRANS-04	n/a	10,000	450,000				460,000
167th and Center Intersection	17-TRANS-02	n/a		60,000				60,000
175th and Waverly Traffic Signal	17-TRANS-03	n/a		50,000	435,000			485,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	17-TRANS-04	n/a		35,000	174,000			209,000
Center Street Reconstruction (Main to 167th)	18-TRANS-04	n/a			10,000	230,500		240,500
Special Highway Fund Total			399,000	595,000	619,000	230,500		1,843,500
Wastewater Fund								
Gravity Main Replacement - Washington to Madison	16-SAN-02	n/a	100,000	1,400,000				1,500,000
South Lift Station Storage Tank Construction	16-SAN-05	n/a	2,100,000					2,100,000
Replace UV System	16-SAN-07	n/a	2,120,000					2,120,000
Gravity Main Replacement Madison to Colleen	17-SAN-01	n/a		100,000	1,520,000			1,620,000
East Lift Station Force Main Replacement	18-SAN-02	n/a			180,000	1,560,000		1,740,000
Colleen Drive Gravity Main Replacement	18-SAN-04	n/a			70,000	1,010,000		1,080,000
South Lift Station Upgrade for Expansion	19-SAN-02	n/a				85,000	1,105,000	1,190,000
East Lift Station Capacity Upgrade	19-SAN-03	n/a				50,000	372,000	422,000
Remove Sunset Lift Station	19-SAN-04	n/a				177,500		177,500
WWTP Clarifier Improvements	19-SAN-06	n/a				200,000		200,000
Wastewater Fund Total			4,320,000	1,500,000	1,770,000	3,082,500	1,477,000	12,149,500
Water Fund								
Center Street Reconstruction (Kane to Grand)	15-TRANS-05	n/a	56,000					56,000
Paint Downtown UG Tank Interior	16-WATER-01	n/a	100,000					100,000
Replace Raw Water Pumps	16-WATER-02	n/a	610,000					610,000
Bulk Tank at Intake	16-WATER-03	n/a	440,000					440,000
Rebuild Two High Service Pumps	16-WATER-04	n/a	60,000					60,000
Rebuild Flash Mix Transfer Pumps	17-WATER-02	n/a		30,000				30,000
Replace Plant Generator #1	17-WATER-04	n/a		50,000				50,000
Rebuild Clearwell Transfer Pumps	18-WATER-02	n/a			30,000			30,000
SCADA System Upgrades	18-WATER-03	n/a			140,000			140,000
Lifting Equipment	18-WATER-06	n/a			40,000			40,000
Water Fund Total			1,266,000	80,000	210,000			1,556,000
GRAND TOTAL			9,434,700	2,940,000	3,454,000	6,247,500	1,477,000	23,553,200

Capital Improvement Plan

2016 *thru* 2020

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project # 16-FAC-06

Project Name Senior Center

Type Improvement

Useful Life 30 years

Category Buildings

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$245,000

Description

The Gardner Senior Center is a community facility that is heavily used on a daily basis throughout the entire year. It serves as a local meals site for the senior population, as well as, a place where a large number of recreation programs are conducted. The building also provides space and amenities for a number of civic, municipal and private meetings and parties. The Senior Center has been averaging 400+ reservations per year.

Justification

Recent inspections indicated a need for multiple renovations for accessibility. ADA improvements are critically important to allow all residents access to this public facility. Improvements include ADA compliant restrooms, kitchen, access doors, parking and sidewalk/ramps. In addition, new flooring, energy saving window treatments, furniture and ceiling/lighting/audio visual enhancements are needed. The city applied for \$200,000 in CDBG funding in May 2015 for the ADA upgrades. If awarded, the city will have approximately \$245,000 (our contribution is \$45K) available in 2016 for these improvements. It should be noted that the CDBG funds are for permanent ADA upgrades while the city funds can be used for 'movable' items such as furnishings, etc.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance	245,000					245,000
Total	245,000					245,000

Funding Sources	2016	2017	2018	2019	2020	Total
Capital Improvement Reserve Fund	45,000					45,000
CDBG	200,000					200,000
Total	245,000					245,000

Budget Impact/Other

Improvements will need to be made in the future - currently shown on the 20-year timeframe.

Capital Improvement Plan

2016 thru 2020

Department Parks and Recreation
Contact Park and Recreation Director
Type Improvement
Useful Life 15 years
Category Park Improvements
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-Parks-03
Project Name Trail Reconstruction

Cash or Debt: Cash

Total Project Cost: \$935,000

Description

2015 Madison Street Bicycle/Pedestrian Pathway @ 4,725 l.f.
 2015 Winwood Park Trail @ 1,500 l.f.
 2015 Gardner Greenway Trail - Madison to North Loop @ 2,350 l.f.
 2016 Gardner Greenway Trail - Madison to Washington with Maple Connector @ 1,450 l.f.
 2016 Gardner Greenway Trail - North Loop @ 3,925 l.f.
 2016 North Center Street Bicycle/Pedestrian Pathway @ 2,150 l.f.
 2017 South Center Street Bicycle/Pedestrian Pathway @ 6,450 l.f.
 2017 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)

Expenditures	2016	2017	2018	2019	2020	Total
Construction	305,000	275,000	355,000			935,000
Total	305,000	275,000	355,000			935,000

Funding Sources	2016	2017	2018	2019	2020	Total
General Fund	305,000	275,000	355,000			935,000
Total	305,000	275,000	355,000			935,000

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 Plan

2016 *thru* 2020

Department Parks and Recreation
Contact Park and Recreation Director
Type Improvement
Useful Life 20 years
Category Park Improvements
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-Parks-04
Project Name Greenway Trail Low Water Crossing Replacements

Cash or Debt: Cash

Total Project Cost: \$202,000

Description

Remove the two low-water crossings and replace with pedestrian bridges.

Original cost estimates were provided in the Park System Master Plan 2009. Update based on \$1,000 per linear foot totaling \$176,000 total.

In 2010 a Stream Stability Analysis was completed by Terra Technologies, Inc. As part of the study, it was also recommended that both low water crossings be replaced in addition to some grade control structures being added and cutoff grading to be completed. Total estimated costs outlined in the study equal \$183,600.

Justification

The low-water crossings are unsafe and have created water flow problems. New bridges need to be installed above the 25-year floodway. This project has been pushed for several years due to lack of funding.

The Parks System Master Plan, developed by citizens of the community, identifies the need to replace both low water crossings for safety and maintenance purposes.

The project could be split up over two years, but would have an impact on the overall costs for replacement due to having to mobilize crews and heavy equipment multiple times.

Expenditures	2016	2017	2018	2019	2020	Total
Contingency	28,000					28,000
Engineering	33,600					33,600
Construction	140,400					140,400
Total	202,000					202,000

Funding Sources	2016	2017	2018	2019	2020	Total
General Fund	202,000					202,000
Total	202,000					202,000

Budget Impact/Other

These improvements would reduce maintenance efforts used to clear the low water crossings of debris.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # 15-TRANS-05
Project Name Center Street Reconstruction (Kane to Grand)

Type Maintenance

Useful Life 15 years

Category Street Reconstruction

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$961,000

Description

The project will primarily consist of the replacement of existing pavement, curb and gutter, sidewalk, and storm sewer. Street lighting and a new bike trail will also be included in the project scope. In addition, the City has a water main that runs under the pavement parallel to the roadway. Waterline breaks in recent years have resulted in numerous patches to the existing pavement. In conjunction with this project, the waterline will be relocated west of the roadway. CARS funding cannot be used for the utility relocation.

Design will occur in 2015 and construction will take place in 2016. The estimated design cost is \$76,000 and will be paid from the Special Street & Highway Fund.

Justification

This section of roadway has been identified in previous CARS submittals as a 2016 project due to its overall poor condition and is in need of reconstruction.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
76,000	Construction/Maintenance	885,000					885,000
Total	Total	885,000					885,000

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
76,000	CARS	340,000					340,000
	Federal Highway Administration	100,000					100,000
	Special Highway Fund	389,000					389,000
	Water Fund	56,000					56,000
	Total	885,000					885,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 thru 2020

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # 16-FAC-01
Project Name Salt Storage

Type Improvement

Useful Life 20 years

Category Street Maintenance

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$75,000

Description

The City is currently renting a barn off of 167th Street to store salt for use during the winter months. The barn will eventually be removed when the land is developed. The City initiated the process for constructing a salt barn at the Meadowbrook Public Works site. The first step (final plat) was begun in 2010 and was finalized and recorded in August of 2013. The next step would be the preparation of a site plan for consideration by the Planning Commission. The site plan will be prepared, once funding for the construction of the salt barn is funded.

Justification

The City's storage capacity is about 700 tons with 500 tons at the rented barn and 200 tons on site. The proposed salt storage will have between 1500 and 2000 ton capacity. The city uses about 1100 tons of salt during an average winter season. As the city grows and residents demand quicker and more complete street treatment (from pre-wetting the pavement to curb-to-curb removal) salt usage will increase.

The storage barn is currently rented through June 2015. It should be noted that the city is contractually obligated to repair any damage to the barn as a result of our usage. Currently repair is needed as salt has corroded metal components in the barn. As we continue to use, additional damage will occur.

As the city now falls under the NPDES Phase II requirements, we are required to ensure 'Good Housekeeping' measures - including salt and equipment under cover. If the PW Operations facility is staying at its current location for the 5+ year timeframe, on-site salt storage is critical. If the Facilities Space-Needs Study recommends moving to a new location in the near future, it will be possible to relocate the majority of the proposed storage facility. Whatever occurs, covered salt storage, at some location, will be required.

Expenditures	2016	2017	2018	2019	2020	Total
Engineering	5,000					5,000
Construction	70,000					70,000
Total	75,000					75,000

Funding Sources	2016	2017	2018	2019	2020	Total
General Fund	75,000					75,000
Total	75,000					75,000

Budget Impact/Other

This will bring the salt storage onto the Meadowbrook Public Works site, which will provide centralized storage of the application. This will reduce travel times and distance for loading of salt during winter weather operations. The City spends \$6,300 annually to rent salt storage facilities.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works
Contact Public Works Director
Type Maintenance
Useful Life 20 years
Category Buildings
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-FAC-02
Project Name City Hall Roof Replacement

Cash or Debt: Debt

Total Project Cost: \$169,000

Description

The original roof at City Hall has deteriorated to a point where replacement is needed. Replacement can probably be held off for 3 to 4 years if yearly maintenance continues to address leaks that develop. In the 3 to 4 year timeframe, patching will no longer suffice and full replacement should be anticipated.

Justification

The original roof was installed on City Hall in 2003. While it was anticipated that the roof would last up to 20 years, the flat roof combined with the exposure to the elements has deteriorated to a point where replacement is needed.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance	169,000					169,000
Total	169,000					169,000

Funding Sources	2016	2017	2018	2019	2020	Total
Debt Service Fund	169,000					169,000
Total	169,000					169,000

Budget Impact/Other

Once the roof is replaced, there will be minimal yearly maintenance needed. Future principal and interest payments will come from the Debt Service Fund.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works

Contact City Engineer

Type Maintenance

Useful Life 15 years

Category Street Maintenance

Priority n/a

Status Active

City of Gardner, Kansas

Project # 16-TRANS-04

Project Name Center Street Reconstruction (I-35 to Grand)

Cash or Debt: Cash

Total Project Cost: \$910,000

Description

Center street is our main north/south 4-lane arterial. Center Street (Gardner Road) provides direct access to our southern interchange with I-35 and needs to be reconstructed to address maintenance issues, accommodate for growth, and improve traffic flow.

Justification

Center Street (Gardner Rd) between I-35 and Grand Street is critical to our economic and residential growth as a city. This is our main 4-lane north/south arterial with a direct connection to I-35. Commercial activity (farm & home supply chain) will be starting construction on this stretch in 2015 with additional development to follow. Critical for minor reconstruct in 2017 (design work in 2016) to preserve this corridor. Any additional delays will push the cost much higher as much more extensive reconstruction will be required. This reconstruct will include minor base repairs, curb and sidewalk improvements, and mill/overlay. This project ties into a 2016 CARS funded project on Center Street (improvements in 2016 are from the viaduct to Grand).

Expenditures	2016	2017	2018	2019	2020	Total
Planning/Design	10,000					10,000
Construction/Maintenance		900,000				900,000
Total	10,000	900,000				910,000

Funding Sources	2016	2017	2018	2019	2020	Total
CARS		450,000				450,000
Special Highway Fund	10,000	450,000				460,000
Total	10,000	900,000				910,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 thru 2020

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # 17-STORM-02
Project Name Gardner Lake Spillway Replacement

Type Maintenance

Useful Life 30 years

Category Storm Sewer/Drainage

Priority n/a

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,850,000

Description

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

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 2019 - 4 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	2016	2017	2018	2019	2020	Total
Contingency				345,000		345,000
Engineering		40,000	310,000			350,000
Construction				2,035,000		2,035,000
Inspection				20,000		20,000
Floodproofing				100,000		100,000
Total		40,000	310,000	2,500,000		2,850,000

Funding Sources	2016	2017	2018	2019	2020	Total
Debt Service Fund		40,000	310,000	2,500,000		2,850,000
Total		40,000	310,000	2,500,000		2,850,000

Budget Impact/Other

Replacing the spillway will result in manpower savings and the cost of asphalt to patch the spillway. Currently, the spillway road is closed to traffic. Future principal and interest payments will come from the Debt Service Fund.

This project may be eligible for Johnson County (SMAC) funding at 75%. 20 of the 27 homes being protected are in unincorporated Johnson County.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 10 years
Category Street Construction
Priority n/a
Status Active

City of Gardner, Kansas

Project # 17-TRANS-02
Project Name 167th and Center Intersection

Cash or Debt: Cash

Total Project Cost: \$60,000

Description

Intersection improvements include installing a 4-way stop sign, signage, and modified striping. Useful life shown as 10 years - could last longer however it is possible that this intersection will need reconstruction/signalization at some point in the future.

Justification

The Transportation Master Plan projected this unsignalized intersection to operate at level of service F during both the a.m. and p.m. peak hours sometime between 2011 and 2016. The heaviest movements at this intersection continue to be the eastbound and westbound through movements on 167th Street- yet with the current geometry, these would be the only movements required to stop. Resulting delays are projected to be significant using the 2015 baseline. All-way stop control will result in acceptable level of service C during both peak periods.

It should be noted that with the downturn in development, the increase in traffic has not yet reached anticipated levels. However, increased development in Megan Valley (west) and 32 lots with Copper Springs III (east) in 2015 will cause increased traffic volumes on 167th. Staff does anticipate these improvements being warranted in the future.

Expenditures	2016	2017	2018	2019	2020	Total
Contingency		10,000				10,000
Engineering		5,000				5,000
Construction		30,000				30,000
Utility Relocation		15,000				15,000
Total		60,000				60,000

Funding Sources	2016	2017	2018	2019	2020	Total
Special Highway Fund		60,000				60,000
Total		60,000				60,000

Budget Impact/Other

The estimated annual operations and maintenance cost of a traffic signal is \$6,000.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 20 years
Category Street Construction
Priority n/a
Status Active

City of Gardner, Kansas

Project # 17-TRANS-03
Project Name 175th and Waverly Traffic Signal

Cash or Debt: Cash

Total Project Cost: \$485,000

Description

The intersection needs to be signalized and left turn lanes should be added once warrants for a signal are met. A significant challenge is the high pressure gas main/controls on the NW corner. This may require that the intersection be shifted slightly south to avoid impact.

Justification

In 2015 we are starting to see increased development (another phase of Waverly Pointe just to the east) and the large vacant property at the NE 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.

Expenditures	2016	2017	2018	2019	2020	Total
Contingency			35,000			35,000
Engineering		50,000				50,000
Construction			350,000			350,000
Utility Relocation			50,000			50,000
Total		50,000	435,000			485,000

Funding Sources	2016	2017	2018	2019	2020	Total
Special Highway Fund		50,000	435,000			485,000
Total		50,000	435,000			485,000

Budget Impact/Other

The estimated annual operations and maintenance cost of a traffic signal is \$6,000.

Capital Improvement Plan

2016 *thru* 2020

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # 17-TRANS-04

Type Maintenance

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

Useful Life 15 years

Category Street Reconstruction

Cash or Debt: Cash

Priority n/a

Status Active

Total Project Cost: \$373,000

Description

Some of the improvements have been made with previous projects including the Grand and Moonlight intersection with USD231 Benefit District. Depending on development, certain improvements will be needed (mill/overlay, widen ditches, etc.) south of Grand. 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 7 to 11 years before the interchange is built. The road will need improvements before this.

Justification

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.

Expenditures	2016	2017	2018	2019	2020	Total
Planning/Design		35,000				35,000
Construction/Maintenance			338,000			338,000
Total		35,000	338,000			373,000

Funding Sources	2016	2017	2018	2019	2020	Total
CARS			164,000			164,000
Special Highway Fund		35,000	174,000			209,000
Total		35,000	338,000			373,000

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 Plan

2016 *thru* 2020

Department Public Works
Contact Public Works Director
Type Improvement
Useful Life 30 years
Category Storm Sewer/Drainage
Priority n/a
Status Active

City of Gardner, Kansas

Project # 18-STORM-01
Project Name Jamestown Open Channel South of Madison

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	2016	2017	2018	2019	2020	Total
Contingency				17,000		17,000
Engineering			26,000			26,000
Construction				170,000		170,000
Inspection				17,000		17,000
Total			26,000	204,000		230,000

Funding Sources	2016	2017	2018	2019	2020	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 Plan

2016 thru 2020

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # 18-TRANS-04
Project Name Center Street Reconstruction (Main to 167th)

Type Maintenance

Useful Life 15 years

Category Street Reconstruction

Priority n/a

Status Active

Cash or Debt: Cash

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 reconstruction is needed. With the length and varying width of the road, this is a fairly involved and expensive project.

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	2016	2017	2018	2019	2020	Total
Planning/Design			10,000			10,000
Construction/Maintenance				461,000		461,000
Total			10,000	461,000		471,000

Funding Sources	2016	2017	2018	2019	2020	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 Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 40 years
Category Electric Generation
Priority n/a
Status Active

Project # 14-ELE-01
Project Name Replacing T-1

Cash or Debt: Debt

Total Project Cost: \$1,000,000

Description

Transformer No. 1 at Substation No. 1 is rated at 69 megawatts (mW) and is used to step-up the voltage of electricity produced by the generators to transmission voltage. An engineering firm was retained in September 2014 to prepare bid documents for the replacement transformer. Bids must be requested in early 2015 to ensure the delivery of a new transformer in 2015 due to long manufacturing lead times. The estimated cost of the replacement transformer is \$1M.

The project also includes the replacement of the main substation breaker at Substation No. 1 at an estimated cost of \$200,000. The current substation main breaker consists of three oil filled breaker units that were manufactured in 1957. The replacement breaker will be bid separately from the replacement transformer.

Justification

Transformer 1 is approximately 40 years old and uses a membrane system to separate water from condensation from the transformer oil. The membrane has failed three times over the past 15 years. Replacement membranes, available only from a European supplier, cost approximately \$6,000 plus installation and oil filtering costs.

The existing main breakers were manufactured in 1957 and have issues with the insulation of the bushings that connect to the transmission line. The insulation issue has been somewhat mitigated because the breakers are rated at a much higher voltage than the voltage of the City's transmission line. The breakers also contain 1350 gallons of oil. The replacement breakers, which do not require oil, will eliminate the oil spill risk.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
83,000	Contingency	89,245					89,245
	Engineering	15,000					15,000
	Construction	662,755					662,755
	Demolition/Removal	150,000					150,000
	Total	917,000					917,000

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
83,000	Electric Fund	917,000					917,000
	Total	917,000					917,000

Budget Impact/Other

Debt financing is recommended for this project because both the transformer and breaker have useful lives that exceed 20 years. Cash payment is not recommended.

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

Capital Improvement Plan

2016 *thru* 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 14-ELE-02

Type Maintenance

Project Name Sub 1 Improvements (T2 SWGR)

Useful Life 20 years

Category Electric Generation

Cash or Debt: Cash

Priority n/a

Status Active

Total Project Cost: \$250,000

Description

The project will continue the upgrades to the Substation 1 control system that were begun during repairs to the damage caused by the September 2013 short circuit and fire caused by an animal. In 2015, the project includes the engineering and materials required to replace the existing electro-mechanical protective distribution relays with digital relays. In 2016, the project includes engineering and materials required to replace the existing electro-mechanical protective generator relays with digital relays. The project is phased to coincide with staff capacity to manage and perform the installation of materials.

Engineering services will be contracted. Staff will perform the installation of the materials and relays. The prior work includes engineering, testing services, and materials required to repair the substation control system.

Justification

This project will improve system reliability.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
33,300	Maintenance	216,700					216,700
Total	Total	216,700					216,700

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
33,300	Electric Fund	216,700					216,700
Total	Total	216,700					216,700

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 thru 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 15-ELE-01
 Project Name Replace Gas Regulator Valve

Type Maintenance

Useful Life 20 years

Category Electric Generation

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

Each of the City's combustion turbine generators has a gas regulator valve which controls the flow of fuel to the turbine. Since the valve for each unit will be replaced during the outage to replace the fuel regulator and controls upgrade, it is recommended that the project is phased between 2015 and 2016 to coincide with those projects.

Justification

The gas regulator valves are over 20 years old and due for replacement. Staff has experienced difficulties in starting the generators due to the failure of the valves to open.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
50,000	Construction/Maintenance	45,000					45,000
	Engineering	5,000					5,000
Total	Total	50,000					50,000

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
50,000	Electric Fund	50,000					50,000
Total	Total	50,000					50,000

Budget Impact/Other

Minimal, if any, impact to future operating budgets. The project will be cash funded from the Electric Fund.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 15-ELE-02

Type Maintenance

Project Name Gen. Control Upgrade

Useful Life 20 years

Category Electric Generation

Cash or Debt: Cash

Priority n/a

Status Active

Total Project Cost: \$140,000

Description

The control system for each of the City's combustion turbine generators will be upgraded by installing updated equipment and reprogramming. Since the work will require a generator outage, the project is phased over two years so that only one generator would be out of service at a time. The outage would coincide with the replacements of the gas regulator valve and the fuel regulator.

Justification

Updating the control system would increase reliability, simplify upgrades and maintenance, and would coordinate with the replacement of the fuel regulator. A substantial amount of the project cost will be for the controls engineer to install and program the new components.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
70,000	Engineering	70,000					70,000
Total	Total	70,000					70,000

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
70,000	Electric Fund	70,000					70,000
Total	Total	70,000					70,000

Budget Impact/Other

Minimal, if any, impact to future operating budgets. The project will be cash funded from the Electric Fund.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 15-ELE-03

Type Maintenance

Project Name Fuel Regulator Upgrade

Useful Life 20 years

Category Electric Generation

Cash or Debt: Cash

Priority n/a

Status Active

Total Project Cost: \$160,000

Description

The control system for the City's combustion turbine generators operates with fuel regulators which control generator output. These devices are a holdover from the original pneumatic/mechanical generator control system. The project will include engineering to specify the replacement unit and the cost of the replacement unit. Since the work must coincide with the control system upgrade, the project will be phased over two years. Only one generator will be required to be off line at a time.

Justification

The project will improve reliability, simplify upgrades and maintenance, and would coordinate with controls system upgrade.

Prior	Expenditures	2016	2017	2018	2019	2020	Total
80,000	Equip/Vehicles/Furnishings	75,000					75,000
	Engineering	5,000					5,000
Total	Total	80,000					80,000

Prior	Funding Sources	2016	2017	2018	2019	2020	Total
80,000	Electric Fund	80,000					80,000
Total	Total	80,000					80,000

Budget Impact/Other

Minimal, if any, impact to future operating budgets. The project will be cash funded from the Electric Fund.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Land Acquisition
Useful Life Unlimited
Category Electric Generation
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-ELE-01
Project Name Sub 4 Land Acquisition

Cash or Debt: Cash

Total Project Cost: \$350,000

Description

Substation 4 is to be located east of I-35 to serve future development.

Justification

A fourth substation will be needed to serve growth east of I-35 and should be purchased prior to development to preserve a location for this substation.

Expenditures	2016	2017	2018	2019	2020	Total
Land Acquisition	350,000					350,000
Total	350,000					350,000

Funding Sources	2016	2017	2018	2019	2020	Total
Electric Fund	350,000					350,000
Total	350,000					350,000

Budget Impact/Other

Minimal, if any, impact to future operating budgets. The project will be cash funded from the Electric Fund.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director

City of Gardner, Kansas

Type Maintenance
Useful Life 20 years
Category Electric Distribution
Priority n/a
Status Active

Project # 16-ELE-02
Project Name Rebuild Parma OH Const

Cash or Debt: Cash

Total Project Cost: \$150,000

Description

This project will upgrade ½ mile of 155 amp three phase feeder circuit with 230 amp capacity. The feeder circuit is located in easements behind the lots west of North Cottonwood between 167th Street and Parma Way, north of Parma Way to North White Drive, west of North White Drive to the south side of Winwood Park, and then east to the west side of Farrington Place Subdivision. The project includes replacing 7/16 mile of overhead line and replacing the wire in 1/16 mile of underground conduit located west of White Drive in the Winwood Place Subdivision.

Justification

The overhead line that will be replaced was installed in the 1960's and is due for replacement due to aging poles and limited current capacity due to wire size. The 230 amp capacity of the reconstructed line is set by the maximum wire size that can be installed in existing conduit in the underground section in Winwood Park. This line, when reconstructed, will provide an alternate path to serve customers in Fountain Gate and Gardner Heights.

Expenditures	2016	2017	2018	2019	2020	Total
Materials	150,000					150,000
Total	150,000					150,000

Funding Sources	2016	2017	2018	2019	2020	Total
Electric Fund	150,000					150,000
Total	150,000					150,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Electric Division Manager
Type Equipment
Useful Life 30 years
Category Electric Generation
Priority n/a
Status Active

Project # 16-ELE-03
Project Name Combustion Turbine Generator Diesel Starter Engine

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

The City owns and operates two Combustion Turbine Generators (CTG). CTG No. 1 is equipped with a V-8 diesel powered starter motor and CTG No. 2 is equipped with an electric starter motor. This project includes the cost to purchase and install a new diesel starter motor for CTG No. 1. CTG's equipped with diesel starter motors can be started in the event of a total power loss, i.e., the City loses its connection to the KCPL transmission system. CTG's equipped with diesel starter motors are called "black start" units.

Justification

The diesel starter motor CTG 1 was manufactured in 1968 which is the date of manufacture for both CTG's. The unit has been retrofitted to improve emissions, but, with age and usage, it has lost power and knocking.

Expenditures	2016	2017	2018	2019	2020	Total
Materials	50,000					50,000
Installation	40,000					40,000
Contingency	10,000					10,000
Total	100,000					100,000

Funding Sources	2016	2017	2018	2019	2020	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other

The project will be cash funded from the Electric Fund. The engine is expensive because of its special application and the fact that it must operate at a non-standard engine speed to synchronize with the generator clutch mechanism. The installation includes the cost disassembly of the generator enclosure structure to gain access to the starter and the cost of the millwrights needed to perform the work.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 30 years
Category Electric Generation
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-ELE-04
Project Name Vibration Monitor

Cash or Debt: Cash

Total Project Cost: \$80,000

Description

The control system for the City's combustion turbine generators operates with vibration monitors which protect the machine from catastrophic vibration. This project will place a vibration system into operation to protect the machine from excessive and destructive vibration.

Justification

The project will improve reliability, simplify upgrades and maintenance, and would coordinate with the controls system.

Expenditures	2016	2017	2018	2019	2020	Total
Equip/Vehicles/Furnishings	75,000					75,000
Engineering	5,000					5,000
Total	80,000					80,000

Funding Sources	2016	2017	2018	2019	2020	Total
Electric Fund	80,000					80,000
Total	80,000					80,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Wastewater
Priority n/a
Status Active

Project # 16-SAN-02
Project Name Gravity Main Replacement - Washington to Madison

Cash or Debt: Debt

Total Project Cost: \$1,500,000

Description

Replace the gravity main between Washington and Madison Streets near White Drive to Madison near White.
 Design is proposed to begin in 2016 with construction in 2017.

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, along with the follow-up projects from BNSF at White to Washington, and from Madison near White to Colleen near Center. No additional development can be permitted in the East Lift station basin or in the gravity basin above the BNSF crossing until this and related projects are complete. Design should begin at least a year prior to the construction. Project 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. The project is tied to the completion of those indicated in the Justification section.

Expenditures	2016	2017	2018	2019	2020	Total
Planning/Design	100,000					100,000
Contingency		200,000				200,000
Engineering		100,000				100,000
Construction		1,100,000				1,100,000
Total	100,000	1,400,000				1,500,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund	100,000	1,400,000				1,500,000
Total	100,000	1,400,000				1,500,000

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 Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 30 years
Category Wastewater
Priority n/a
Status Active

Project # 16-SAN-05
Project Name South Lift Station Storage Tank Construction

Cash or Debt: Debt

Total Project Cost: \$3,530,000

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. Project identified by staff and confirmed by the 2009 Wastewater Master Plan.

Expenditures	2016	2017	2018	2019	2020	Total	Future
Contingency	300,000					300,000	1,430,000
Engineering	150,000					150,000	
Construction	1,650,000					1,650,000	
Total	2,100,000					2,100,000	

Funding Sources	2016	2017	2018	2019	2020	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 Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 20 years
Category Wastewater
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-SAN-07
Project Name Replace UV System

Cash or Debt: Debt

Total Project Cost: \$2,120,000

Description

UV disinfection is a physical process that neutralizes microorganisms as they pass by ultraviolet lamps submerged in the effluent. 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.

Expenditures	2016	2017	2018	2019	2020	Total
Equip/Vehicles/Furnishings	2,120,000					2,120,000
Total	2,120,000					2,120,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund	2,120,000					2,120,000
Total	2,120,000					2,120,000

Budget Impact/Other

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

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 15 years
Category Water
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-WATER-01
Project Name Paint Downtown UG Tank Interior

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

Paint the interior of the underground tank at Shawnee and Sycamore. The 2015 Water Utility Assessment (Section 5.1.13) states the tank is in need of painting, visual inspection and cleaning. It also discusses the future need for lining the tank due to leakage. This will be programmed in the out years once we determine if this tank will remain in service for the long-term.

Justification

The tank was last painted in approximately 1995. Tank paint generally lasts about 15 years, and inspection shows that the tank is showing the age of the paint. The tank will begin to sustain damage within another year of so if it is not painted.

The 2015 Water Utility Assessment (Section 5.1.13) states the tank is in need of painting, visual inspection and cleaning.

Expenditures	2016	2017	2018	2019	2020	Total
Materials	100,000					100,000
Total	100,000					100,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other

Although hard to quantify, painting the tank at regular intervals can extend the life to at least 50 years. Current age is not known, but it doesn't appear to be older than 20 years at this time. This project will not add to ongoing operating costs.

Capital Improvement Plan

2016 thru 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 16-WATER-02
Project Name Replace Raw Water Pumps

Type Maintenance

Useful Life 15 years

Category Water

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$610,000

Description

City has three (3) raw water pumps at our intake at Hillsdale Lake. Currently, we have three 125HP Fairbanks Morse submersible pumps. As identified in the 2015 Water Utility Assessment (Section 5.1.2), these pumps are reaching their expected life. Pumps have been rebuilt in the past and are at the stage where they are becoming a continual maintenance issue for staff at the WTP.

It is staff's recommendation that the submersible pumps be replaced with vertical turbine pumps and VFDs (variable frequency drives).

Justification

As identified in the 2015 Water Utility Assessment, these pumps are reaching their expected life. Pumps have been rebuilt in the past and are at the stage where they are becoming a continual maintenance issue for staff at the WTP. Every summer, usually during peak demand, one or two pumps have to be pulled for service. Failure at a critical time could be catastrophic for our system. A new, reliable set of pumps is needed to help ensure an uninterrupted supply of raw water to our treatment plant.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance	610,000					610,000
Total	610,000					610,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund	610,000					610,000
Total	610,000					610,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 20 years
Category Water
Priority n/a
Status Active

Project # 16-WATER-03
Project Name Bulk Tank at Intake

Cash or Debt: Cash

Total Project Cost: \$440,000

Description

This would be a new tank - currently does not exist. This also requires the construction of a small building (approximately 16x20) to hold the 7500 gallon HDLPE tank. As noted in the 2015 Water Utility Assessment, (page 8-3), there are serious safety concerns associated with WTP staff handling and transferring sodium permanganate (NaMnO4).

Justification

As noted in the 2015 Water Utility Assessment, (page 8-3), there are serious safety concerns associated with WTP staff handling and transferring sodium permanganate (NaMnO4). Construction of a small building (16x20) and a 7500 gallon tank would help alleviate the safety concerns.

Expenditures	2016	2017	2018	2019	2020	Total
Construction	440,000					440,000
Total	440,000					440,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund	440,000					440,000
Total	440,000					440,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 10 years
Category Water
Priority n/a
Status Active

City of Gardner, Kansas

Project # 16-WATER-04
Project Name Rebuild Two High Service Pumps

Cash or Debt: Cash

Total Project Cost: \$60,000

Description

The WTP has 3 high service pumps that pump treated water into our distribution system. Two are original with the plant (1993) and the third was added in 2006 - likely with the plant expansion from 2mgd to 4mgd. The original two pumps are 150HP while the third is 200HP. All three are vertical turbine pumps.

Justification

The two original pumps (1993 vintage) are due to be rebuilt (as of 2016 they will have been in service for 23 years). Critical for infrastructure/asset management to complete this rebuild in 2016.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance	60,000					60,000
Total	60,000					60,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund	60,000					60,000
Total	60,000					60,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Wastewater
Priority n/a
Status Active

Project # 17-SAN-01
Project Name Gravity Main Replacement Madison to Colleen

Cash or Debt: Debt

Total Project Cost: \$1,620,000

Description

Replace the gravity main between Madison Street and Colleen Street near White Drive.
 Design is proposed to begin in 2017 with construction in 2018.

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, along with the follow-up projects from BNSF at White to Washington, and from Madison near White to Colleen near Center. No additional development can be permitted in the East Lift station basin or in the gravity basin above the BNSF crossing until this and related projects are 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	2016	2017	2018	2019	2020	Total
Planning/Design		100,000				100,000
Contingency			200,000			200,000
Engineering			100,000			100,000
Construction			1,220,000			1,220,000
Total		100,000	1,520,000			1,620,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund		100,000	1,520,000			1,620,000
Total		100,000	1,520,000			1,620,000

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 Plan

2016 thru 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 17-WATER-02
Project Name Rebuild Flash Mix Transfer Pumps

Type Maintenance

Useful Life 10 years

Category Water

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$30,000

Description

Flash mix transfer pumps (2 - 15HP pumps) were installed in 2006 and are used to pump water from the carbon contact basin to the clarifiers.

Justification

Pump life is 10 to 12 years before rebuild is necessary. Per Section 5.1.3 of the Water Utility Assessment, pumps were installed in 2006 (corresponds to the upsizing of the WTP from 2 to 4mgd). In 2017 the pumps will have been in-service for 11 years and will need to be rebuilt.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance		30,000				30,000
Total		30,000				30,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund		30,000				30,000
Total		30,000				30,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 17-WATER-04

Type Improvement

Project Name Replace Plant Generator #1

Useful Life 15 years

Category Water

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$50,000

Description

The two backup generators at the WTP are not sufficient to handle the entire plant load. Currently there are 'Kohler' and 'Katolight' backup generators. Kohler from 1996 and Katolight from 2006.

Justification

The Katolight (manufacturer) generator requires frequent maintenance and repairs. As stated in Section 5.1.9 of the Water Utility Assessment, the city needs to consider replacing the backup generation with a system that will actually run the plant.

NOTE: Staff does perform weekly load tests and preventative maintenance on this system.

Expenditures	2016	2017	2018	2019	2020	Total
Equip/Vehicles/Furnishings		50,000				50,000
Total		50,000				50,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund		50,000				50,000
Total		50,000				50,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 thru 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Wastewater
Priority n/a
Status Active

Project # 18-SAN-02
Project Name East Lift Station Force Main Replacement

Cash or Debt: Debt

Total Project Cost: \$1,740,000

Description

Replace the force main from the East Lift Station to the Gravity crossing on the BNSF. This will divert all East Lift Station flows from a split between the South Lift Station and the North Lift Station so that all flows go to the North Lift Station. The North Lift Station is designed to receive these flows, but the South Lift Station is not. The size of the force main and the volume of flow is not known at this time and will require study to determine the need.

Ultimate flow for the East Lift Station is approximately 4000 gallons/minute. Currently the station 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.

Justification

The east lift station force main is significantly undersized for the current development in the basin. Currently the flows from the East Lift Station are split between the North Lift Station and the South Lift Station. This allows the east lift station to function adequately for the next several years. However, 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. In addition, a second storage tank is required at the East Lift Station unless this force main is upgraded. Upgrading the force main and the pumps for the East Lift Station should be cheaper than building the storage tank. Project identified by staff and confirmed by 2009 Wastewater Master Plan.

Expenditures	2016	2017	2018	2019	2020	Total
Planning/Design			180,000			180,000
Contingency				240,000		240,000
Engineering				120,000		120,000
Construction				1,200,000		1,200,000
Total			180,000	1,560,000		1,740,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund			180,000	1,560,000		1,740,000
Total			180,000	1,560,000		1,740,000

Budget Impact/Other

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

Capital Improvement Plan

2016 thru 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Wastewater
Priority n/a
Status Active

Project # 18-SAN-04
Project Name Colleen Drive Gravity Main Replacement

Cash or Debt: Debt

Total Project Cost: \$1,080,000

Description

Replace the gravity main south of Colleen Drive between White Drive and Center Street.
 Design is proposed to begin in 2018 with construction in 2019.

Justification

Gravity main is undersized for expected flows at current and full build out. Development of unannexed properties south of the BNSF railroad will not be possible until this project is complete, along with the follow-up projects from BNSF at White to Washington, and from Madison near White to Colleen near Center. No additional development can be permitted in the East Lift station basin or in the gravity basin above the BNSF crossing until this and related projects are complete. Design should begin at least a year prior to the construction. Project 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	2016	2017	2018	2019	2020	Total
Planning/Design			70,000			70,000
Contingency				140,000		140,000
Engineering				70,000		70,000
Construction				800,000		800,000
Total			70,000	1,010,000		1,080,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund			70,000	1,010,000		1,080,000
Total			70,000	1,010,000		1,080,000

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 Plan

2016 thru 2020

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 10 years
Category Water
Priority n/a
Status Active

City of Gardner, Kansas

Project # 18-WATER-02
Project Name Rebuild Clearwell Transfer Pumps

Cash or Debt: Cash

Total Project Cost: \$30,000

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 incase an earlier rebuild is needed.

Expenditures	2016	2017	2018	2019	2020	Total
Construction/Maintenance			30,000			30,000
Total			30,000			30,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund			30,000			30,000
Total			30,000			30,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # 18-WATER-03

Type Improvement

Project Name SCADA System Upgrades

Useful Life 10 years

Category Water

Cash or Debt: Cash

Priority n/a

Status Active

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. New in 2006 - 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	2016	2017	2018	2019	2020	Total
Equip/Vehicles/Furnishings			140,000			140,000
Total			140,000			140,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund			140,000			140,000
Total			140,000			140,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 thru 2020

Department Utilities
Contact Utility Director
Type Equipment
Useful Life 15 years
Category Water
Priority n/a
Status Active

City of Gardner, Kansas

Project # 18-WATER-06
Project Name Lifting Equipment

Cash or Debt: Cash

Total Project Cost: \$40,000

Description

Cranes at plant and intake need to be upgraded.

Justification

Cranes at both the plant and the intake structure need to be removed and replaced with better/safer lifting equipment. These cranes were installed in 1996 timeframe and are exposed to the elements.

Expenditures	2016	2017	2018	2019	2020	Total
Equip/Vehicles/Furnishings			40,000			40,000
Total			40,000			40,000

Funding Sources	2016	2017	2018	2019	2020	Total
Water Fund			40,000			40,000
Total			40,000			40,000

Budget Impact/Other

None/Minimal.

Capital Improvement Plan

2016 *thru* 2020

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 20 years
Category Wastewater
Priority n/a
Status Active

City of Gardner, Kansas

Project # 19-SAN-02
Project Name South Lift Station Upgrade for Expansion

Cash or Debt: Debt

Total Project Cost: \$1,190,000

Description

Install new pumps at the South Lift Station, with other attendant equipment additions. This will increase capacity at the South Lift Station to accommodate expanding our service area to 199th Street, 1/2 mile either side of Center Street.

Justification

A request for service has been received by staff in the area south of Nike School. As this is prime development ground, more requests are anticipated in the future. With the development of the full South basin and with this added drainage area, the South Lift Station will need a major upgrade. The current projection is for a total peak flow of over 10,000 gpm. Project identified by the 2009 Wastewater Master Plan.

Expenditures	2016	2017	2018	2019	2020	Total
Planning/Design					85,000	85,000
Contingency					170,000	170,000
Engineering				85,000		85,000
Construction					850,000	850,000
Total				85,000	1,105,000	1,190,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund				85,000	1,105,000	1,190,000
Total				85,000	1,105,000	1,190,000

Budget Impact/Other

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

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 30 years
Category Wastewater
Priority n/a
Status Active

Project # 19-SAN-03
Project Name East Lift Station Capacity Upgrade

Cash or Debt: Debt

Total Project Cost: \$422,000

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. Project 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 and the new Bull Creek lift stations 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	2016	2017	2018	2019	2020	Total
Planning/Design				50,000		50,000
Contingency					31,000	31,000
Engineering					31,000	31,000
Construction					310,000	310,000
Total				50,000	372,000	422,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund				50,000	372,000	422,000
Total				50,000	372,000	422,000

Budget Impact/Other

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

Capital Improvement Plan

2016 thru 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life Unlimited
Category Wastewater
Priority n/a
Status Active

Project # 19-SAN-04
Project Name Remove Sunset Lift Station

Cash or Debt: Debt

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. No backups have occurred to date, but the station is significantly undersized. 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. Project identified the 2009 Wastewater Master Plan. Project costs revised by staff.

Expenditures	2016	2017	2018	2019	2020	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	2016	2017	2018	2019	2020	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. Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Plan

2016 *thru* 2020

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 20 years
Category Wastewater
Priority n/a
Status Active

Project # 19-SAN-06
Project Name WWTP Clarifier Improvements

Cash or Debt: Cash

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	2016	2017	2018	2019	2020	Total
Maintenance				200,000		200,000
Total				200,000		200,000

Funding Sources	2016	2017	2018	2019	2020	Total
Wastewater Fund				200,000		200,000
Total				200,000		200,000

Budget Impact/Other

None/Minimal.

PRINCIPAL AND INTEREST PAYMENTS



Below is a schedule of debt payments for existing debt only (anticipated debt service is not included here). 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, dates and purposes of issues.

<u>General Fund</u>	2016	2017	2018	2019	2020
Principal	20,100	20,700	-	-	-
Interest	900	300	-	-	-
Total	21,000	21,000	-	-	-

<u>Debt Service Fund</u>					
Principal	2,359,900	1,985,500	2,041,900	1,919,600	1,910,900
Interest	669,200	612,500	561,700	509,300	461,100
Total	3,029,100	2,598,000	2,603,600	2,428,900	2,372,000

<u>Park Sales Tax Fund</u>					
Principal	475,000	-	-	-	-
Interest	20,500	-	-	-	-
Total	495,500	-	-	-	-

<u>Special Highway Fund</u>					
Principal	216,700	107,600	45,000	45,000	45,000
Interest	24,900	17,800	14,500	13,600	12,700
Total	241,600	125,400	59,500	58,600	57,700

<u>Electric Fund</u>					
Principal	954,300	235,000	240,000	245,000	-
Interest	47,300	24,600	17,300	9,100	-
Total	1,001,600	259,600	257,300	254,100	-

<u>Wastewater Fund</u>					
Principal	2,544,700	2,683,700	2,692,400	2,026,400	2,095,700
Interest	675,700	598,300	514,400	417,500	347,400
Total	3,220,400	3,282,000	3,206,800	2,443,900	2,443,100

<u>Water Fund</u>					
Principal	1,050,000	685,000	715,000	380,000	390,000
Interest	189,300	132,800	110,700	87,000	75,600
Total	1,239,300	817,800	825,700	467,000	465,600

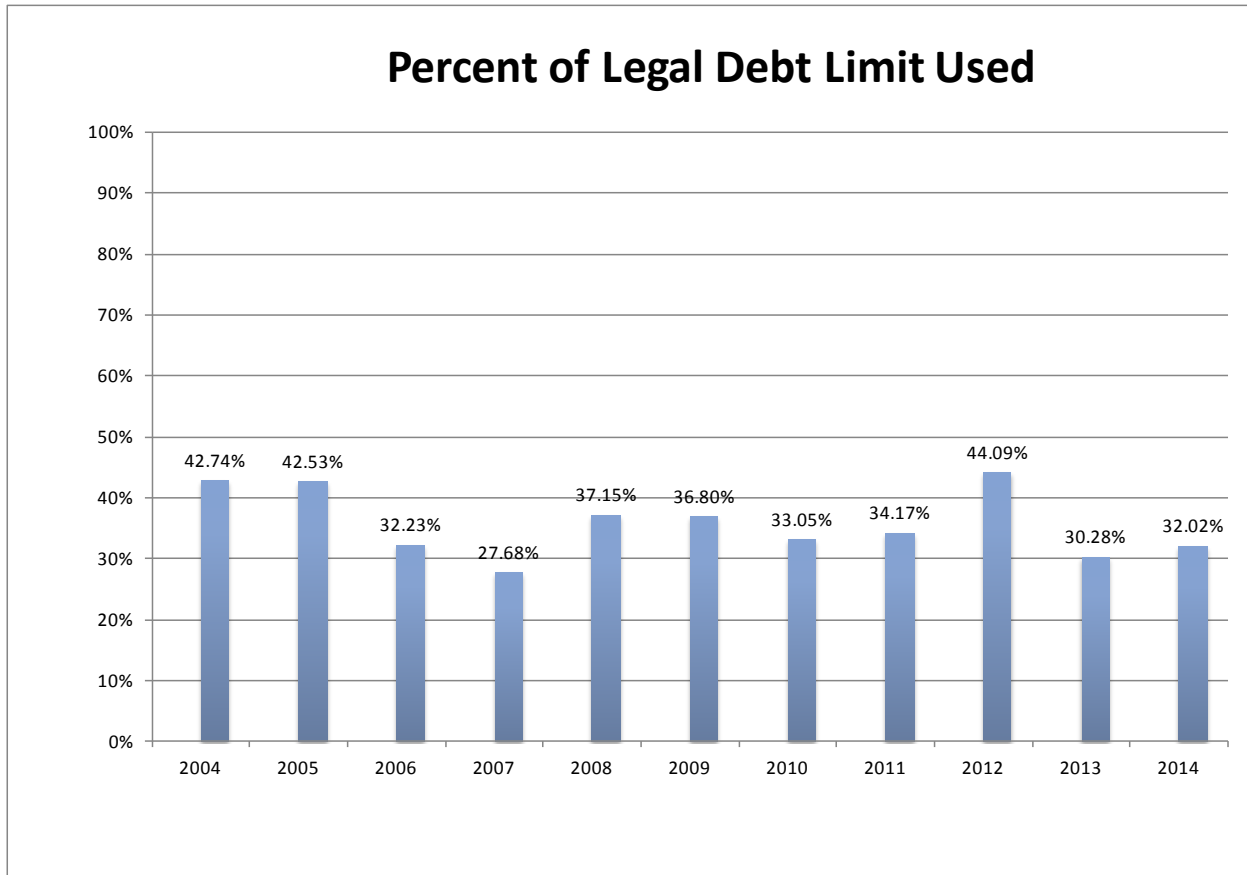
<u>East Santa Fe TIF Fund</u>					
Principal	377,400	-	-	-	-
Interest	22,600	-	-	-	-
Total	400,000	-	-	-	-

<u>Information Technology Fund</u>					
Principal	91,900	93,400	-	-	-
Interest	4,500	3,000	-	-	-
Total	96,400	96,400	-	-	-

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 12/31/14)

Assessed Valuation (1)	\$157,017,746
Legal Debt Limit (30%)	47,105,324
General Obligation Bonds	41,965,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(26,879,550)</u>
Total net debt applicable to limit	<u>\$15,085,450</u>
Debt Margin	\$32,019,874



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

2016

City of Gardner

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						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	80,000	April, Oct.	October	3,520	20,000	2,640	20,000
2008-A North Water Tower (Ser. 2006B temp note redeem)	5/15/2008	10/1/2018	3.0 - 3.65	2,910,000	1,295,000	April, Oct.	October	47,418	305,000	36,743	315,000
2008-A Airport Runway Repaving	5/15/2008	10/1/2018	3.0 - 3.65	170,000	765,000	April, Oct.	October	2,930	20,000	2,230	20,000
2008-B NCBC Peridian Drive B.D.(redeem 2005B temp note)	8/15/2008	10/1/2028	3.125-4.5	990,000	80,000	April, Oct.	October	32,481	40,000	30,981	45,000
2008-B NCBC Lincoln Lane B.D. (redeem 2005B temp note)	8/15/2008	10/1/2028	3.125-4.5	675,000	525,000	April, Oct.	October	22,294	30,000	21,169	30,000
2008-B NCBC Sanitary Sewer B.D. (redeem 2005B temp note)	8/15/2008	10/1/2028	3.125-4.5	285,000	225,000	April, Oct.	October	9,544	10,000	9,169	15,000
2008-B NCBC Water & Electric B.D. (redeem 2005B temp note)	8/15/2008	10/1/2028	3.125-4.5	430,000	335,000	April, Oct.	October	14,213	20,000	13,463	20,000
2008-B Nike School Sanitary Sewer B.D. (redeem 2007A temp note)	8/15/2008	10/1/2018	3.125-4.0	205,000	90,000	April, Oct.	October	3,500	20,000	2,750	20,000
2008-B Center Street Commons B.D. (redeem 2007A temp note)	8/15/2008	10/1/2018	3.125-4.0	630,000	275,000	April, Oct.	October	10,675	65,000	8,238	65,000
2008-B North Sewer Lift Station (redeem 2005B & 2007B temp note)	8/15/2008	10/1/2018	3.125-4.0	6,200,000	2,720,000	April, Oct.	October	105,513	645,000	81,325	670,000
2008-B Aquatic Center Part 2	8/15/2008	10/1/2018	3.125-4.0	435,000	190,000	April, Oct.	October	7,375	45,000	5,688	45,000
2008-B Electric Substation #3 Landscaping	8/15/2008	10/1/2018	3.125-4.0	50,000	20,000	April, Oct.	October	775	5,000	588	5,000
2008-D Taxable Ref 2001A Elec. & Taxable Ref 2004A Elec. Gen. Reh	8/15/2008	11/1/2016	3.25-5.4	1,410,000	75,000	May, Nov.	November	3,998	35,000	2,160	40,000
2009-A Bull Creek Lift (redeem 2005B internal note)	9/1/2009	10/1/2019	2.0-3.7	100,000	50,000	April, Oct.	October	1,570	10,000	1,310	10,000
2009-A University Park Sewer BD (redeem 2008C temp note)	9/1/2009	10/1/2024	2.0-4.0	480,000	345,000	April, Oct.	October	12,350	30,000	11,570	30,000
2009-A University Park Streets, elec & water BD (redeem 2008C temp note)	9/1/2009	10/1/2024	2.0-4.0	2,415,000	1,735,000	April, Oct.	October	62,015	150,000	58,115	155,000
2009-A Kill Creek Drive/Water BD (redeem 2008C temp note)	9/1/2009	10/1/2024	2.0-4.0	2,542,972	1,820,000	April, Oct.	October	65,080	155,000	61,050	160,000
2009-A Electric Improvements	9/1/2009	10/1/2016	2.0-3.7	2,167,028	1,145,000	April, Oct.	October	36,155	215,000	30,565	220,000
2009-C Refunding 1998A, 1998B, 1999A	9/1/2009	9/1/2020	1.5-2.9	2,880,000	620,000	March, Sept	September	16,213	505,000	3,335	115,000
2010-A Moonlight Road	9/1/2010	10/1/2030	2.0-3.6	2,770,000	2,330,000	April, Oct.	October	68,960	115,000	66,660	125,000
2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	1,165,000	April, Oct.	October	33,553	55,000	33,085	55,000
2012-A Kill Creek Sewer BD (redeem 2011B temp note)	2/1/2012	8/1/2032	1.0-3.0	3,995,000	3,725,000	Feb., Aug.	August	80,019	165,000	78,369	170,000
2012-C Refunding KDHE Loan C20 1514 -01 KCWWTP	4/12/2012	9/1/2021	2.0-4.0	11,745,000	9,040,000	Mar., Sept.	September	326,750	1,035,000	295,750	1,100,000
2013-A Refunding (ref 2001A)	3/27/2013	10/1/2016	2.00	215,000	115,000	April, Oct.	October	2,300	60,000	1,100	55,000
2013-A Refunding (ref 2002A)	3/27/2013	10/1/2016	2.00	1,135,000	590,000	April, Oct.	October	11,800	290,000	6,000	300,000
2013-A Refunding (ref 2005A)	3/27/2013	10/1/2015	2.00	1,040,000	360,000	April, Oct.	October	7,200	360,000	-	-
2013-A Refunding (ref 2004D: advances crossover until 2015)	3/27/2013	10/1/2024	2.0-2.25	750,000	750,000	April, Oct.	October	15,088	120,000	12,688	105,000
2013-A Refunding (ref 2006A Pool & Elec. Sub 3)	3/27/2013	10/1/2016	2.00	3,875,000	2,465,000	April, Oct.	October	49,300	1,375,000	21,800	1,090,000
2014-A USD 231 School Campus BD (ref 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	3,950,000	3,950,000	April, Oct.	October	157,705	170,000	101,819	230,000
2014-A White Drive Sanitary Sewer (ref 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	945,000	945,000	April, Oct.	October	37,677	40,000	24,344	55,000
2014-B Refunding (ref KDOT Loan TR0101)	12/23/2014	10/1/2029	2.0-3.0	695,000	695,000	April, Oct.	October	12,867	30,000	16,063	40,000
2014-B Refunding (ref KDOT Loan TR0106)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	2,905,000	April, Oct.	October	53,669	130,000	66,900	170,000
2014-B Improvement Bonds (Aquatic Center)	12/23/2014	10/1/2022	2.0-3.0	540,000	540,000	April, Oct.	October	8,340	65,000	9,500	65,000
2015-A Refunding (ref KDHE 2006 Hillsdale)	7/15/2015	8/1/2026	3.00	3,945,000	-	April, Oct.	October	-	-	143,335	320,000
Total G.O. Bonds					41,965,000			1,322,847	6,335,000	1,260,452	5,880,000
Revenue Bonds:											
2012A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	2,620,000	May, Nov	November	53,575	290,000	47,775	315,000
Total Revenue Bonds					2,620,000			53,575	290,000	47,775	315,000
Other:											
State of KS Revoly Loan (Bull Creek WWTP) C20-1346-01	1/1/1997	9/1/16	3.22	2,223,206	283,755	March, Sept.	March, Sept	8,647	139,437	3,767	144,317
State of KS Revoly Loan -2006 (Hillsdale Wir Plant)	3/20/06	8/1/26	3.14	7,582,910	4,406,395	Feb., August	Feb., August	151,176	301,415	-	-
State of KS Revoly Loan - 2006 (Bull Creek Lift) C20 1721 01	11/6/06	9/1/27	2.40	3,483,009	2,031,388	March, Sept.	March, Sept	52,958	132,784	49,416	136,326
State of KS Revoly Loan- 2012 (Big Bull Cr WWTP) C20 1956-01	8/7/12	3/1/34	2.05	10,167,808	9,957,993	March, Sept.	March, Sept	225,785	410,755	217,189	419,352
KDOT Revoly Loan-TR0030 (Moonlight & Main design)	1/3/06	8/1/15	3.61	692,706	63,086	Feb., August	August	2,435	63,085	-	-
KDOT Revoly Loan - TR0046 (Lincoln Lane Construction)	5/7/07	8/1/17	3.37	1,533,638	414,798	Feb., August	August	15,016	170,508	8,843	176,681
KDOT Revoly Loan - TR0101 (Santa Fe relocate)	6/29/09	8/1/29	3.93	858,303	699,603	Feb., August	August	-	-	-	-
KDOT Revoly Loan - TR0106 (Main & Moonlight part 1)	6/29/09	8/1/29	3.93	3,572,944	2,914,357	Feb., August	August	-	-	-	-
Total Other					20,771,375			456,017	1,217,984	279,215	876,676
Total Indebtedness					65,356,375			1,832,439	7,842,984	1,587,442	7,071,676

