



ADOPTED BIENNIAL BUDGET

Fiscal Year 2021-2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Gardner

Kansas

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

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



Steve Shute
Mayor



Todd Winters
Council President



Rich Melton
Council Vice President



Tory Roberts
Councilmember



Mark Baldwin
Councilmember



Randy Gregorcyk
Councilmember

Gardner, Kansas

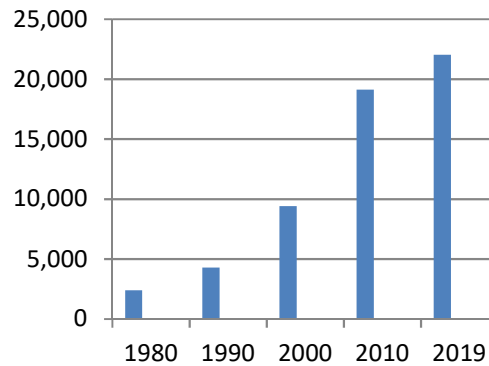
Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along the route of the Santa Fe and Oregon Trails. Presently, Gardner is home to over 22,000 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

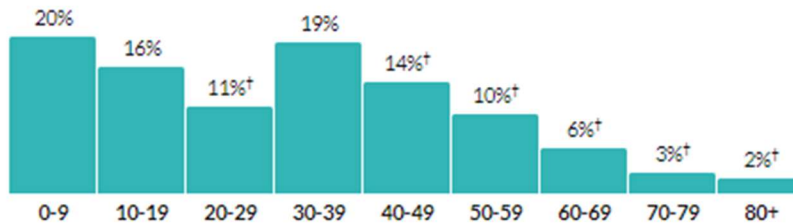
Population Growth

The 2019 population of 22,031 was a 15.2% increase from 2010.

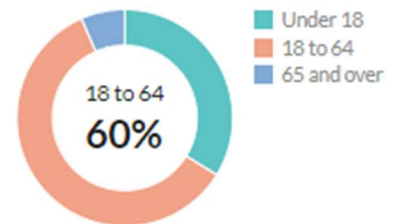
Year	Population
2019	22,031
2010	19,123
2000	9,396
1990	4,277
1980	2,392



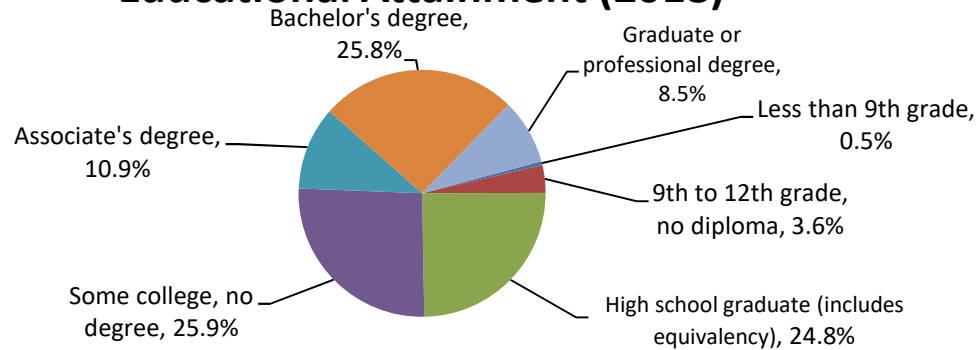
Population by age range



Population by age category



Educational Attainment (2018)



Source: US Census Bureau

Housing (2018)

Total housing units	7,641	
Occupied housing units	7,125	93.2%
Vacant housing units	516	6.8%
Homeowner vacancy rate	2.2%	
Rental vacancy rate	3.1%	

Poverty (2018)

Population below poverty level	1,165
Age:	
Under 18 years	43.35%
18 to 64 years	51.42%
65 years and over	5.23%

UNITS IN STRUCTURE

Total housing units	7,641	
1-unit, detached	4,702	61.5%
1-unit, attached	1,076	14.1%
2 units	78	1.0%
3 or 4 units	263	3.4%
5 to 9 units	730	9.6%
10 to 19 units	215	2.8%
20 or more units	183	2.4%
Mobile home	394	5.2%
Boat, RV, van, etc.	0	0.0%

Male	32.7%
Female	67.3%
Race:	
White	73.4%
Black	0.3%
Native	2.6%
Other	7.1%
Two or more races	16.6%

Demographic Overview (2018)

32.2 yrs	Gardner median resident age
36.5 yrs	Kansas median resident age
\$ 75,985	Gardner estimated median household income
\$ 57,422	Kansas estimated median household income
\$178,700	Gardner estimated median house or condo value
\$145,400	Kansas estimated median house or condo value
\$ 1,056	Gardner median gross rent

Source: US Census Bureau

Local Employers

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	926
Epic Landscape Productions	Landscape Services	298
Wal-Mart	Retail	225
Coleman	Warehouse/Distribution	160
City of Gardner	Municipal Government and Services	150
Excellence Learning Corp	Warehouse logistics, Manufacturing and call center facility	150
Price Chopper	Grocery	130
TradeNet Publishing	Publishing	120
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	113
D.O.T. Label	Packaging products	86
Medical Lodge Gardner	Nursing/Rehabilitation	83

Source: City of Gardner Business and Economic Development Department

Principal Tax Payers

Taxpayer	Type of Business	Taxable Assessed Value
Wal-Mart	Retail	3,828,501
Moonlight Apartments LLC	Real Estate	2,811,980
Conestoga TitleHolder LLC	Real Estate	1,925,100
Horizon Trails, LLC	Real Estate	1,779,050
Axiom-Aspen, LLC	Real Estate	1,431,290
Kansas Gas Service	Utilities	1,234,660
Bristol Partner XVI, LLC	Real Estate	1,194,750
Santa Fe Storage, LLC	Storage	1,151,501
Energy Center Industrial, LLC	Real Estate	1,084,250
United Telephone Co of Eastern KS	Utilities	992,777

Source: Johnson County Clerk's Office

USD 231 – Gardner Edgerton School District

USD 231 includes 7 elementary schools, 3 middle schools and 1 high school that serve over 6,100 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



392 students graduated from Gardner Edgerton High School in 2020

Source: Unified School District No. 231

Recognitions

- 5th Safest City in Kansas (National Council For Home Safety and Security 2020)
- 3rd Fastest-Growing City in Kansas (Kansas City Business Journal 2018)

Recent City Awards

- **Distinguished Budget Presentation Award**
The City received this award from the Government Finance Officers Association of the United States and Canada for fulfilling nationally recognized guidelines, as well as achieved a budget rated “proficient” in the following four categories that are designed to assess how well the budget serves as a: 1) policy document, 2) financial, 3) an operations guide, 4) communications device.
- **AAA Community Traffic Safety Award-2019 (Silver Level)**
AAA Community Traffic Safety Awards are presented to communities for their efforts to improve local traffic safety for all modes of travel. Award levels are Bronze, Silver, Gold and Platinum.
- **Tree City USA**
Gardner achieved 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 City was 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 to recognize financial reports demonstrating the spirit of transparency and full disclosure.
- **Wastewater Plant of the Year**
The Kansas Water Environment Association named the City of Gardner’s Wastewater Treatment Plant as the 2018 Plant of the Year in Class 4 for their process of converting wastewater into an effluent that can either be reused or returned to the water cycle with minimal environmental impact.
- **Innovative Recreation Program Award**
The Kansas Recreation and Park Association (KRPA) recognized the City’s Smoke on the Trails/Grand Slam Beer and Wine Festival held in September 2017. This annual KRPA award recognizes outstanding new or innovative programs representing Kansas’ best in the Parks and Recreation field.
- **Blue Chip Award**
Gardner received the Blue Cross Blue Shield Blue Chip Award for encouraging and supporting healthy lifestyles through programs, initiatives, policies, recreation facilities, and community-wide events.
- **Water Environment Federation George W. Burke, Jr. Facility Award**
The City received the Water Environment Federation George W. Burke, Jr. Facility Award in 2019 for the Kill Creek Wastewater Treatment Plant.
- **Water 50-Year Service Award**
The City received a 50-year service award for properly fluoridating the City’s water for more than 50 years. The proper use of fluoride serves as a safe and effective method to prevent tooth decay. This award also recognizes the City for its contribution to the worlds’ top 20 public health achievements.

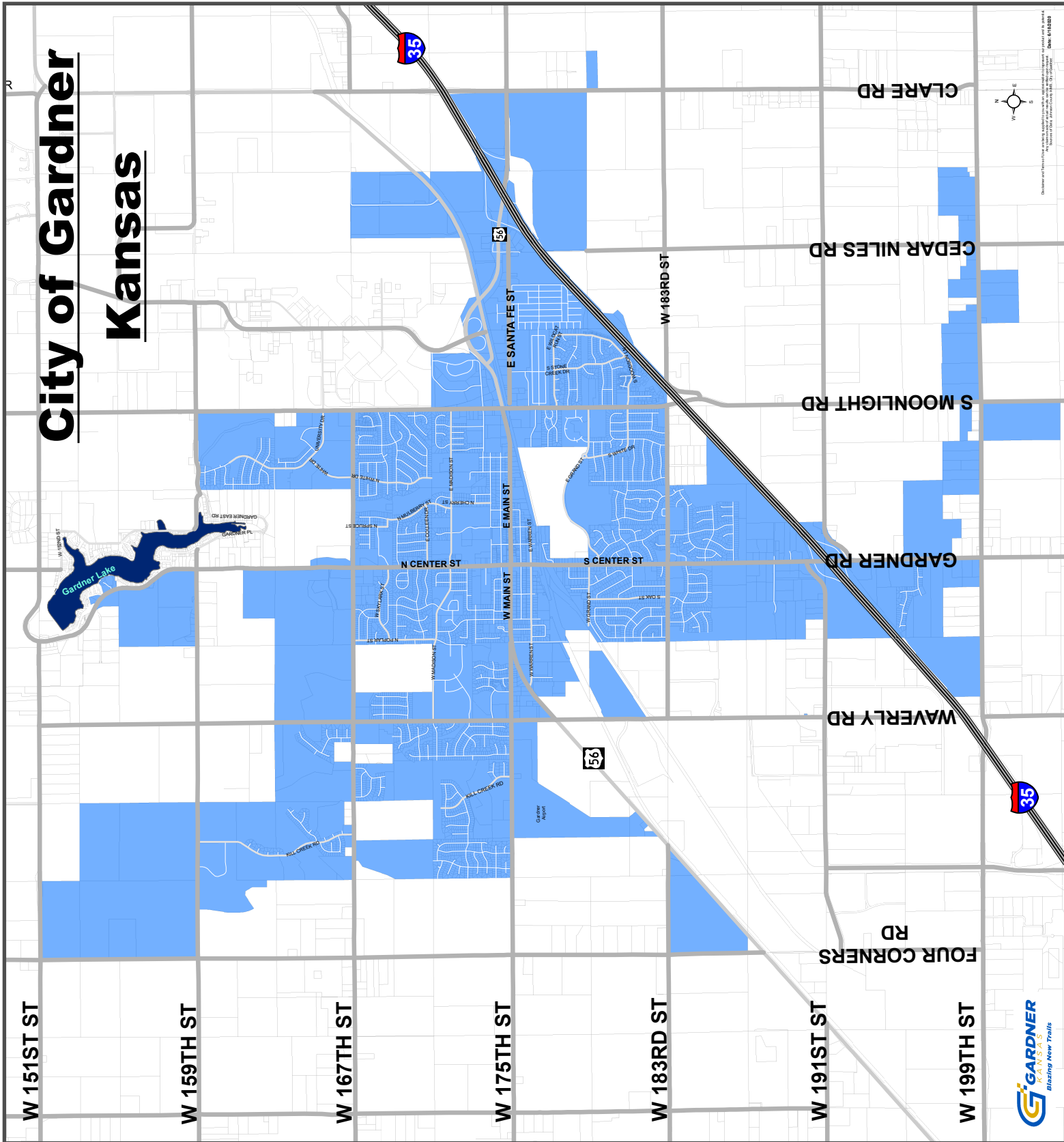
City Communications



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

City of Gardner

Kansas



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To the Mayor and City Council,

Introduction

The City of Gardner is pleased to present the 2021-2022 Biennial Budget. The budget represents a thoughtfully developed, longer-term commitment to providing resources to continue our mission: *To provide exceptional services that benefit and enrich our community.* As such, the budget contains the key elements listed below.

- It is structurally sound, as represented by adequate reserves in both tax levy funds and the utility funds.
- It is future-oriented, including a new wastewater treatment plant on the south side of I-35, transportation infrastructure to support development and the continuing diversification of our tax base.
- It is fiscally responsible and sustainable, keeping the mill levy rate flat and a water rate increase of 3.7%. The water rate increase is to help support the new water treatment plant that is being constructed in 2020.

The journey to a flourishing, sustainable city continues with the FY 2021-2022 Biennial Budget. The Biennial FY 2021-2022 Budget totals \$93.6 million and \$68.4 million, respectively. The total mill rate is 20.710, which will generate \$3.2 million in General Fund Ad Valorem tax revenue and \$1.3 million in the Debt Service Fund to provide funding to maintain operations, provide services, and strategically position the City for the future.

Background

Since 1990, Gardner experienced explosive growth, catapulting from 3,200 to approximately 22,000 citizens and became one of Kansas' 25 largest cities. In 2020, significant growth continued, with a projected increase of 14.8% in assessed valuation.

Gardner is experiencing accelerating development, tangentially influenced by a several thousand-acre railroad and logistics park on its western border and a premiere multi-modal business park containing over 64 companies with names such as Amazon, DuPont Nutrition and Health, Garmin International, and Unilever on its eastern border. These adjacent business catalysts along with the City's financial capacity and ability to leverage its municipally-owned utilities, combined with ample undeveloped land around Gardner's two interchanges on Interstate 35, position the city as a central point for commerce.

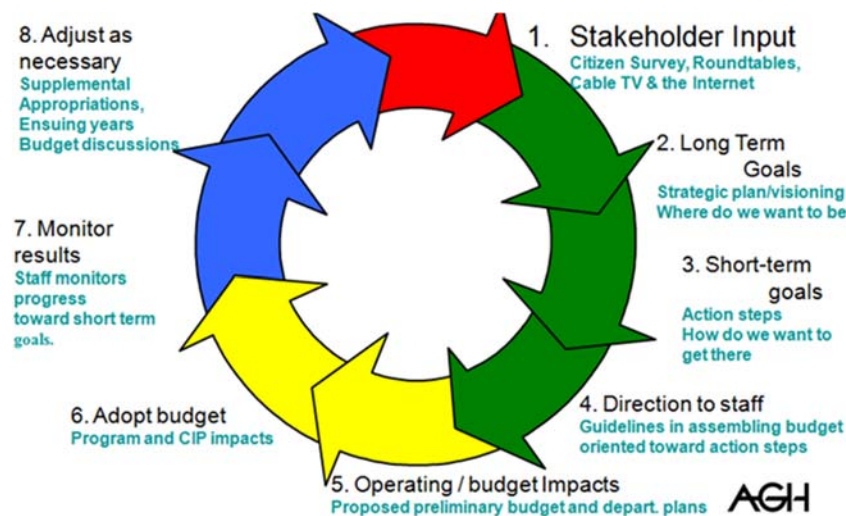
Recognizing the pending growth wave and anchored by a primary commitment to bring economic development to the city, successive Governing Bodies, citizens, staff, and community stakeholders rolled up their sleeves, and strategically planned Gardner's future.

To begin, the Governing Body established long-term strategic goals to guide their vision for the city. These goals are to promote economic development; improve quality of life; increase infrastructure and asset management; and improve fiscal stewardship. These goals form the foundation of the City's Priority-Based Budgeting process.

Budget Process

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

Priority-Based Budgeting is a multi-year results-based planning process to achieve identified goals prioritized by the Governing Body, which includes evaluating results and making adjustments as needed. This collaborative process begins with stakeholder input to ensure the community identifies the values and services that are most important. Citizens have the opportunity to provide input at public meetings for both the budget and the Capital Improvement Plan. Priority-Based Budgeting allows the Governing Body and staff to make strategic decisions with limited resources and ultimately provides accountability for results.



The foundation of the process rests on the Governing Body's previously identified strategic goals, which guide their vision and funding decisions for the budget.

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

Strategic Goals and Strategies

Below are the hierarchal policy directives documented in the Strategic Plan, shown in this order: 1) the strategic goal; 2) the top priority for each strategic goal; and 3) objectives for each priority.

Promote Economic Development

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

Maintain/Improve Quality of Life

- Strengthen regional image

- Develop a messaging strategy
- Create high-performance public spaces
- Provide a safe community

Increase Infrastructure/Asset Management

- Provide safe, efficient, well-maintained transportation network
 - Increase modes of transportation (hike, bike, etc.)
 - Maintain infrastructure to high level
 - Develop long-term infrastructure

Improve Fiscal Stewardship

- Promote fiscal sustainability
 - Develop cost recovery programs
 - Develop asset replacement plans
 - Enhance performance management

Gardner's continued focus on promoting economic development and infrastructure investment has resulted in continued growth in the community. Included in this flurry of development activity were three large projects: a 646,400 sq. ft. Excelligence warehouse logistics, manufacturing and call center facility, a five-story, 84-room Hampton Inn with a 200-seat conference center and the Main Street Market Place commercial development.

In March 2018, Council approved industrial revenue bonds paired with a 10-year property tax abatement for the Excelligence facility. Excelligence is a leading provider of educational supplies. The facility opened in 2018. The fiscal impact analysis illustrated a public benefit to public costs ratio over the 10-year period of 1.4:1. Projections are the facility will create 181 new jobs, and the City will receive \$1.59 million in new revenue during the 10-year period through 2028.

Hampton Inn opened in the summer of 2019. The City issued industrial revenue bonds as the project neared completion with associated property tax abatements beginning in 2019. The fiscal impact analysis illustrated a public benefit to public costs ratio of 9.82:1. The hotel will create approximately 35 new jobs, and the City is projected to receive \$4.84 million in new revenue during the 10-year period, through 2028.

The Main Street Market Place commercial development included a new Price Chopper grocery store, which opened in 2020. Future phases of the development include the redevelopment of the old grocery store into new commercial spaces and the addition of two new pad sites.

The City annexed 896 acres through voluntary annexations in 2019 and an additional 205 acres in 2020. The City continues to implement its growth management strategy to facilitate new development in the area.

The City updated its 5-year Capital Improvement Program and 20-year Capital Improvement Element in 2020, which guide the community's long-term infrastructure investment.

Continued annexation, diversification of the tax base and increased valuation is expected over the next several years. However, any significant increase in associated revenue will not likely occur until approximately 2 years following the construction wave, as announced projects become reality. Consequently, no significant commercial revenues were included in this budget.

2021-2022 Biennial Budget Calendar

**Note: all dates are subject to change*

Phase 1

• Planning

January 2020

- 7th Administration distributes personnel request forms to departments
- 14th Administration distributes IT request forms to departments
- 21st Administration sends CIP priority ranking models to departments

February 2020

- 7th Departments submit personnel requests to Administration
- 14th Departments submit IT requests to Administration
- 14th Departments submit VERP ratings to Finance
- 21st Departments submit 2020-2024 CIP priority ranking models to Administration
- 21st – 28th CIP Committee reviews project rankings and establishes City-wide rankings for CIP

March 2020

- 2nd Council Meeting: Financial Year End and Fiscal Capacity Presentation
- 23rd City departments submit 2021-2022 budget requests to Finance
- 26th - 30th Finance reviews City departments' budget requests and makes adjustments

Phase 2

• Budget Development

April 2020

- 3rd Administration distributes performance data forms
- 6th Council Meeting: Presentation of 2020-2024 CIP
- 6th Council Meeting: outside agencies present 2019 accomplishments and 2021-2022 budget proposals
- 10th Departments submit performance data to Administration
- 6th - 30th City Administrator reviews budget draft with departments

May 2020

- 1st – 15th Administration and Finance work on budget draft
- 18th Council Meeting: Budget Presentation

Phase 3

- Governing Body Review

June 2020

- 1st – 30th Administration and Finance finalize recommended FY 2021-2022 Budget

July 2020

- 6th Council Meeting: Presentation of recommended FY 2021-2022 Budget
- 17th Finance submits FY 2021 “Notice of Budget Hearing” to official newspaper
- 21st Publication of FY 2021 “Notice of Budget Hearing” in the official newspaper
- 28th Presentation of CIP to the Planning Commission

Phase 4

- Budget Adoption

August 2020

- 3rd Council Meeting: FY 2021-2022 recommended budget public hearing
- 17th Council Meeting: Approval of FY 2021-2022 Biennial Budget – Adopt FY 2021 budget with concurrent “conditional adoption of FY 2022 budget

Budgeted Initiatives

City staff developed short-term goals and projects, known as “initiatives,” to support the Governing Body’s strategic goals. In the Priority-Based Budgeting process, each budget cycle’s initiatives build upon previous plans and achievements in a cycle of continuous improvement. Consequently, some of the FY 2021-2022 Biennial Budget’s initiatives are continuing phases of previous multi-year initiatives. The approved Strategic Plan is a comprehensive, multi-year roadmap for the results-driven budget process. Below are the budget policy directives documented in the plan and the initiatives supporting them are shown in italicized, blue font.

Promote Economic Development

- Diversify the tax base
 - Annex target growth areas

- Expand business clusters
- Encourage tourism
 - o *Construct new South Wastewater Treatment Plant to support development on the south side of I-35*
 - o *Established the Waverly Plaza Community Improvement District, Main Street Market Place TIF District, and Plaza South Community Improvement District to support new development in the City*
 - o *Gardner Road Bridge over I-35 Improvements*

The new South Wastewater Treatment Plant will accommodate community growth and provide sewer service to new development south of I-35, including the recently announced GRATA development. The 262-acre mixed-use development will consist of 367 single-family residences, 424 multi-family units and 455,500 sq. ft. of retail space. This project will be phased in over several years.

The Waverly Plaza Community Improvement District will support new mixed-use development that includes approximately 144 apartment units and 59,700 sq. ft. of retail/office/restaurant space. The Main Street Market Place TIF and CID will support commercial development consisting of a 60,000 sq. ft. Price Chopper grocery store that opened in 2020, redevelopment of the old store into new commercial uses, and two additional pad sites for retail/restaurant use. The Plaza South CID will support a commercial development of approximately 38,000 sq. ft. of retail/office/restaurant space, 136 assisted living units and a 69,000 sq. ft. hotel.

The Gardner Road Bridge over I-35 project is the second phase of improvements to the I-35 and Gardner Road interchange. The existing bridge over I-35 is considered functionally obsolete. The improvements will increase safety, capacity and help promote economic development.

Improve Quality of Life

- Strengthen regional image
 - Develop a messaging strategy
 - Create high-performance public spaces
 - Provide a safe community
 - o *Center Street Sidewalk Improvements*

The Center Street Sidewalk Improvements were identified in the City's Downtown Corridor Study. The improvements will provide direct access to the downtown area, access to a signalized pedestrian crossing at the Center and Main intersection and widen the Center Street Bridge over the BNSF railroad.

Increase Infrastructure and Asset Management

- Provide safe, efficient, well-maintained transportation network
 - Increase modes of transportation (hike, bike, etc.)
 - Maintain infrastructure to high level
 - Develop long-term infrastructure
 - o *US-56/Main Street Reconstruction from Sycamore to Old-56 Highway*
 - o *Waverly from 175th St. to Madison St. Reconstruction*
 - o *Moonlight Rd. Rehabilitation from I-35 to Buffalo Trail*

Continued investment in the City's transportation network will help maintain critical infrastructure, improve the quality of life of residents and help promote continued economic development in the community.

Police vehicle replacements budgeted for both FY 2021 and 2022 at \$190,000 annually, replacing four vehicles each year. Investment in employee recruitment and retention will continue. This includes a 3% merit compensation pool budgeted annually for FY 2021 and 2022.

Capital projects will be implemented in the water, wastewater and electric utilities to maintain operations and develop long-term infrastructure. The extensive listing of projects may be found in the Capital Improvement Program information contained in the Appendix of this document.

Improve Fiscal Stewardship

- Promote fiscal sustainability
 - Develop cost recovery programs
 - Develop asset replacement plans
 - Enhance performance management
 - *I&I Reduction Program*
 - *Changed health and supplemental insurance providers*

The Inflow & Infiltration Reduction Program will extend the useful life of aging and deteriorating infrastructure, provide additional capacity and help identify ways to reduce costs. The City recently selected new vendors for health insurance and other supplemental insurance to help control the cost of employee benefits. The City anticipates annual savings of approximately \$150,000.

Priorities and Issues

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

- State Legislation - Property Tax Lid effective January 1, 2018:
Increased vigilance and strategic prioritization is necessitated by the Kansas legislature's introduction of a "tax lid" effective January 1, 2018. The legislation prohibits local governments' ability to increase property tax revenues without voter approval above a cap calculated from a 5-year rolling average of the Consumer Price Index (CPI). The intent of the legislation is to curtail property tax revenue increases historically gained from increases in the appraised value of properties (a.k.a. market value). Consequently, the benefit of future increased valuation growth is essentially eliminated with the exception of revenue from new development. However, the tax lid legislation may inhibit the City's ability to facilitate new development, such as providing incentives or building infrastructure to prepare an area to be "shovel ready", as development opportunities are typically confidential in nature and require time-sensitive commitments. This need for nimble response is contradictory to the process of scheduling an election and providing enough in-depth, accurate information to educate voters and gain their approval for any tax increase quickly enough to facilitate opportunities, thus making elections for development funding impractical.

A challenge for growing cities, such as Gardner, is prioritizing funding for competing operations, initiatives and development opportunities reliant on restricted property tax revenues. This challenge manifested during the 2021-2022 biennial budget process. The Governing Body deferred personnel requests for 15.5 positions, as ongoing funding of

those tax-supported positions would far exceed the incremental revenue allowance, consequently drawing future fund reserves below targeted levels.

An additional impact of restricted property tax revenue is an increased reliance on volatile sales tax revenue or increasing fees for services, although an increase in development fees may stifle activity and contradict the City's primary goal of facilitating development.

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

Gardner is dedicated to continuous process improvement. Future financial planning includes identifying and implementing operational efficiencies to enhance fiscal stewardship, sustainability and increase funding capacity to facilitate development opportunities, as well as additional capacity for other city services.

- **Dark Store Theory/Hypothetical Lease:**

The dark store theory suggests that occupied big-box stores should be valued as-if-vacant and available for sale or rent to a future hypothetical user rather than at their current use, which is often a functioning, occupied store. This could reduce property taxes 30% to 50% for big-box stores and have major impact on funding for state government, local government and schools.

- Action taken/planned – The City opposes any legislation based on the dark store theory and has added this issue to its State Legislative Agenda. Johnson County estimates that the City of Gardner could lose revenues of approximately \$90,000 due to valuation appeals based on the dark store theory.

- **Economic Development:**

There is competition from neighboring jurisdictions regarding the annexation of available land and associated development opportunities.

- Action taken/planned – The City continues planning for annexation of its target growth areas, as identified by the Gardner Growth Management Strategy. The City has the ability to provide incentives to encourage voluntary annexation such as leveraging the City's municipally-owned utilities to provide infrastructure improvements and providing development-related grants to reimburse property owners for future City property taxes resulting from annexation. There were 896 acres voluntarily annexed in 2019 and an additional 205 acres in 2020.

- **Long-Range Capital Planning:**

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

- Action taken/planned – In 2019 the City started construction of the Hillsdale Water Treatment Plant Expansion Project. The construction of a new South Wastewater Treatment Plant is included in the 2021 budget at an estimated cost of \$20 million. The City has started the first phase of transportation improvements at Gardner Rd.

and I-35 interchange. The second phase, improvements to Gardner Rd. Bridge over I-35 is included in the 2022 budget at an estimated cost of \$10 million. The Gardner Rd. Bridge Project will leverage an estimated \$6 million in grants from KDOT.

- COVID-19:
A significant amount of Gardner's City sales tax revenues comes from superstores/supermarkets. This helps insulate Gardner from some of the revenue impact of COVID-19, however, the City still anticipates revenue shortfalls in its portion of County sales tax, program revenues and transient guest tax. The City estimates a general fund revenue shortfall of approximately \$650,000 in 2020.
 - Action taken/planned – The City implemented budget cuts in 2020 of approximately \$1.2 million to offset the revenue shortfall and better position the City in the event that COVID-19 has a long lasting negative impact on the economy. The budget cuts included travel, consulting services, training, vehicles, a partial hiring freeze and across the board cuts to department budgets.

The 2021-2022 budget priorities differed from the prior year due to impact of the COVID-19 and increased urgency for constructing long-term infrastructure support growth. The impact of these new priorities led to \$1.2 million in budget cuts and moving up the construction of a new wastewater treatment plant to 2021 (previously scheduled for 2032). The final draft of the 2021-2022 budget remains substantially the same as the original draft. The primary difference between the final budget (approved in August) and the original budget draft (developed in May) is the inclusion of a 3% merit pool for employees in the 2021 budget. The original budget draft did not include any merit increases for employees due to financial uncertainty caused by COVID-19. The 3% merit pool was added to the budget after sales and use tax collections in May and June exceeded expectations. It is a long-term priority of the City to remain competitive with neighboring jurisdictions in regards to attracting and retaining talent.

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

Following a statutorily required public hearing, the final step in the creation of the biennial budget is for the Governing Body to approve the FY 2021 budget with concurrent, "conditional" approval of the FY 2022 budget, although the FY 2022 budget must be formally approved separately in August 2021. Kansas law requires budget approval by August 25th each year, with an extended deadline in some instances for elections to increase property tax revenues under the "tax lid" legislation. If needed, the Governing Body must pass an ordinance to amend the budget and the same notice and public hearing procedures are required as for the adoption of the original budget. Kansas law *K.S.A. 79-2929a* states, "Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes."

Financial Overview

The City's budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The basis of budgeting differs from the basis of accounting used by the City since the latter uses a modified accrual basis for all governmental fund types and an accrual basis for all proprietary fund types (GAAP basis). The difference between the two methods is encumbered amounts are usually treated as expenditures under the budgetary basis, but are

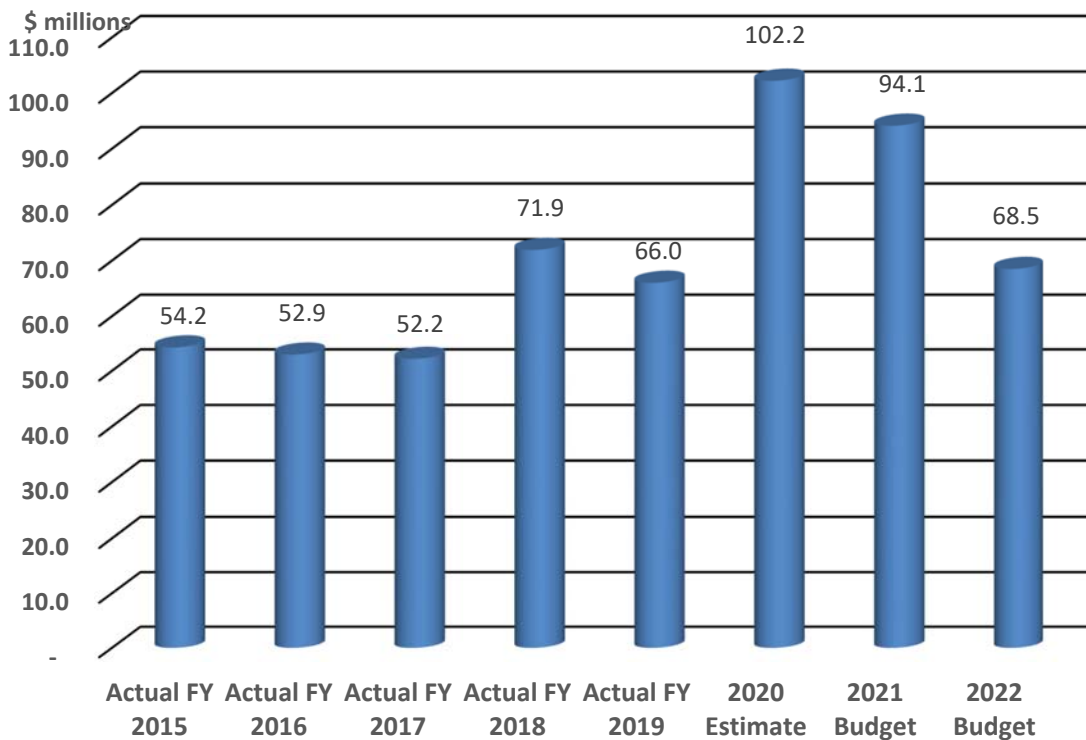
never classified as expenditures under the GAAP basis. Also, under the GAAP basis used for proprietary funds, long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but depreciation and amortization expense are recorded. The opposite is usually true under the budgetary basis.

Budgeted Revenues

The FY 2021 and 2022 revenue budget totals \$94.1 million and \$68.5 million, respectively. The total mill rate is 20.710, which will generate \$3.2 million in General Fund ad valorem tax revenue and \$1.3 million in the Debt Service Fund.

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

All Funds – Revenue Trend



On June 12, 2020, 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, net of exempt properties, of \$230 million for FY 2020, which is up approximately 14.8% from the FY 2019 assessed value.

A review of revenue trends over the last seven years illustrates relatively flat revenues for FY 2015 through FY 2017. The \$1.3 million drop in revenues for FY 2016 is almost entirely due to the consolidation of the development funds in the Water and Wastewater utilities into their respective operating funds eliminating the previous practice of transferring operating funds to the development funds, thus reducing transfers by \$3 million in 2016. Revenues fell from 2016 to 2017 due mostly to the recovery of a significant delinquent special assessment in the Debt Service Fund in 2016, which did not recur in 2017. The large increase in revenues for FY 2018 is mostly

due to the issuance of \$15M of general obligation bonds to finance the new justice center (\$13.1M) and pool (\$.2M) and street improvements (\$1.7M). Additionally, the Electric Fund entered into an asset purchase agreement with KMEA for the Dogwood Energy Facility in 2018 which generated \$1.8M in additional revenues in that fund. The decrease in revenues in FY 2019 is due almost entirely to the reduction in debt proceeds from 2018 to 2019.

The large increase in revenues for the 2020 Estimate is due mostly to a large debt issuance for the new water treatment plant and smart meters (\$29.2M). The 2020 Estimate also includes anticipated grant revenues in the Special Highway Fund of \$8.3M from CARS, KDOT, MARC, and SMAC grants to help offset the cost of several large street projects.

The decrease in revenues for the 2021 Budget is due mostly to lower anticipated debt proceeds compared to the large debt issuances in the 2020 Estimate. The 2020 Estimate included a total of \$39.7M in anticipated debt proceeds mostly due to the aforementioned water treatment plant expansion. In 2021, the City anticipates \$32.6M in debt proceeds with the largest issuance to finance the new wastewater treatment plant. The 2021 Budget also reflects decreases in anticipated grant revenues.

The 2022 Budget reflects a significant decrease in revenues from the 2021 Budget, again, mostly due to lower anticipated debt proceeds in 2022. The 2022 Budget only anticipates \$4M in debt proceeds for a street project.

The City's assessed valuation has risen every year since 2012. The last 6 years of valuation increases have been as follows: FY 2015 (5%), FY 2016 (7.3%), FY 2017 (8.3%), FY 2018 (10.1%), FY 2019 (8.3%) and FY 2020 (6.3%). As aforementioned, the valuation increase for FY 2021 is 14.8%.

Other factors in the positive revenue trend include a slight increase in City sales tax in FY 2015, followed by a much larger increase in FY 2016 of 123%. This large increase was mostly due to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund, as well as the new voter approved .5% sales tax for the Pavement Management Program. FY 2017 saw a 5.6% increase in City sales tax, FY 2018 saw a 2.4% increase, and FY 2019 saw a 2.6% increase. The 2020 Estimate reflects an anticipated overall increase in City sales tax of 5.5%. This includes an anticipated decrease of 2% in general City sales tax due to the effects of COVID-19 which is offset by a much larger increase due to receiving the first, partial year of the Main Street CID sales tax. FY 2021 reflects an anticipated increase of 9.7% which includes a 5% increase reflecting a return to more normal sales tax increases as well as an increase due to the first full year of the Main Street CID sales tax. FY 2022 anticipates an increase of 8.0% in City sales tax due to an anticipated increase in general City sales tax of 5% and the addition of two new CID sales tax districts, Waverly Plaza and Plaza South.

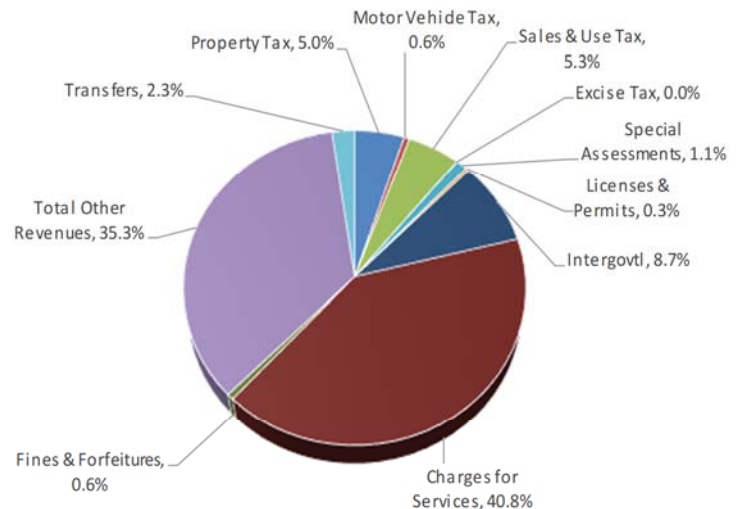
The City's share of county sales tax reflects a very slight drop in FY 2015 and FY 2016, followed by a more significant increase of 8.4% in FY 2017 almost entirely due to receiving the first, partial year of a new voter approved, Johnson County .25% sales tax for public safety (Johnson County Courthouse). FY 2018 was the first full year of the new .25% public safety sales tax and accounts for almost all of the 8.2% projected increase. FY 2019 saw a slight increase of 3.6% while the FY 2020 Estimate anticipates a 2.7% decrease again due entirely to the COVID-19 pandemic effects on the local economy. The FY 2021 and 2022 Budgets anticipate the City's share of the county sales tax to return to more normal increases of 2.8% and 2.0%, respectively.

In FY 2015, the City issued 2015A to refund a 2006 state revolving loan for the Hillsdale water treatment plant to reduce the total debt service payments over 10 years and realize a net interest cost savings of \$325,269. In FY 2016 the City issued 2016A, B and C. 2016A was issued to fund Phase 1 of the street improvement program and to effect a partial net cash advance refunding of 2008B to realize a net savings of \$81,968. 2016B was issued as taxable, general obligation debt to finance improvements for the Electric Fund. 2016C was issued to finance the purchase of land for a future building site. The City issued debt in 2017 to finance Phase 2 of the street improvement program and to effect a partial net cash advance refunding of 2009A. The partial net cash advance refunding realized a net savings of \$98,426 for the City. FY 2018 revenues include debt proceeds of approximately \$15M as aforementioned. FY 2019 included a total of \$11.8M in debt proceeds; \$7.4M of that was in the form of temporary notes to finance improvements in special benefit districts, \$2M was used to finance wastewater improvements, and \$2.4M was used to finance street improvement projects. The FY 2020 Estimate includes anticipated debt proceeds of \$39.7M as aforementioned. This includes \$29.2M for the aforementioned expansion of the water treatment plant and the addition of smart meters. It also includes anticipated proceeds from Community Improvement District (CID) bonds of \$5.6M, \$3.1M to finance street improvement projects and \$1.8M to finance wastewater system improvements. The FY 2021 Budget includes anticipated debt proceeds of \$32.6M and includes \$1.6M for water system improvements, \$20M for a new wastewater treatment plant, \$3.6M for street improvement projects and \$7.4M to refinance the previously issued temporary notes into final G.O. debt. The FY 2022 Budget includes only one anticipated debt issuance of \$4M to finance street improvement projects.

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

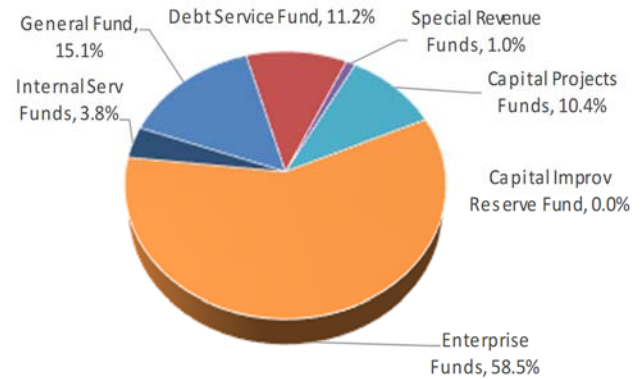
Revenue by Source Fiscal Year 2021

Revenue Source	Amount	% of Total
Property Tax	\$ 4,689,500	5.0%
Motor Vehicle Tax	525,500	0.6%
Sales & Use Tax	4,993,200	5.3%
Excise Tax	38,000	0.0%
Special Assessments	1,074,500	1.1%
Licenses & Permits	303,600	0.3%
Intergovtl	8,210,100	8.7%
Charges for Services	38,367,300	40.8%
Fines & Forfeitures	549,000	0.6%
Other Revenues:		
Franchise Fees	250,500	
Transient Guest Tax	222,000	
Investment Earnings	125,500	
Miscellaneous	32,655,200	
Internal Serv Funds	-	
Total Other Revenues	33,253,200	35.3%
Transfers	2,138,700	2.3%
Total	\$ 94,142,600	100.0%



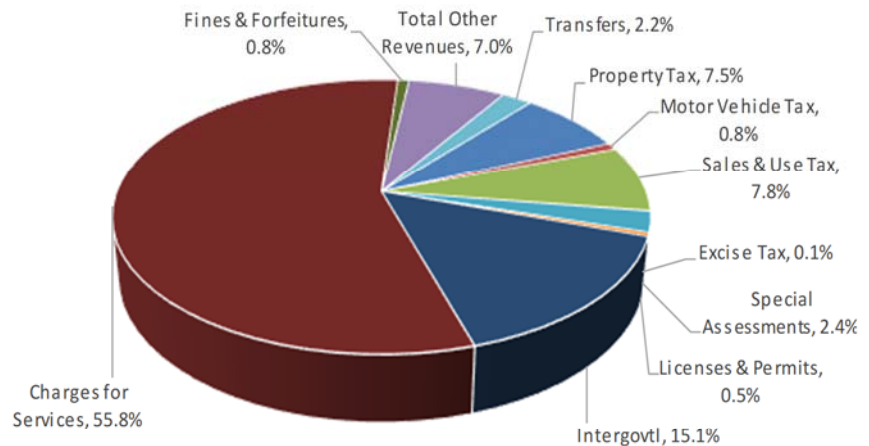
Revenue by Fund Type Fiscal Year 2021

Fund Type	Amount	% of Total
General Fund	\$ 14,221,800	15.1%
Debt Service Fund	10,518,400	11.2%
Capital Improv Reserve Fund	-	0.0%
Special Revenue Funds	972,900	1.0%
Capital Projects Funds	9,786,000	10.4%
Enterprise Funds	55,077,300	58.5%
Internal Serv Funds	3,566,200	3.8%
Total	\$ 94,142,600	100.0%



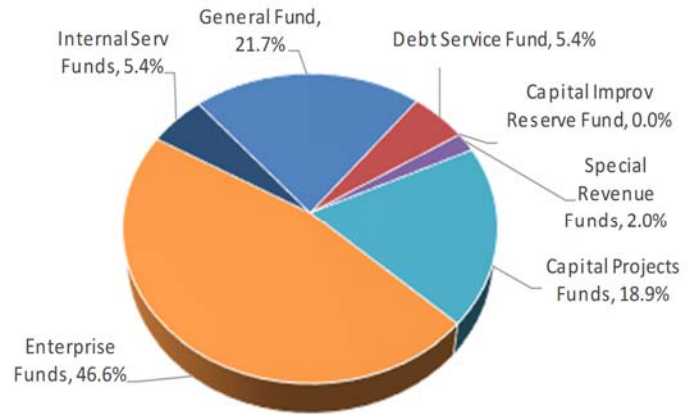
Revenue by Source Fiscal Year 2022

Revenue Source	Amount	% of Total
Property Tax	\$ 5,163,400	7.5%
Motor Vehicle Tax	551,800	0.8%
Sales & Use Tax	5,371,200	7.8%
Excise Tax	39,000	0.1%
Special Assessments	1,650,100	2.4%
Licenses & Permits	310,600	0.5%
Intergovtl	10,353,800	15.1%
Charges for Services	38,252,400	55.8%
Fines & Forfeitures	559,600	0.8%
Other Revenues:		
Franchise Fees	249,500	
Transient Guest Tax	226,400	
Investment Earnings	127,900	
Miscellaneous	4,162,300	
Internal Serv Funds	-	
Total Other Revenues	4,766,100	7.0%
Transfers	1,491,400	2.2%
Total	\$ 68,509,400	100.0%



Revenue by Fund Type Fiscal Year 2022

Fund Type	Amount	% of Total
General Fund	\$ 14,844,000	21.7%
Debt Service Fund	3,694,300	5.4%
Capital Improv Reserve Fund	-	0.0%
Special Revenue Funds	1,363,600	2.0%
Capital Projects Funds	12,953,500	18.9%
Enterprise Funds	31,943,100	46.6%
Internal Serv Funds	3,710,900	5.4%
Total	\$ 68,509,400	100.0%



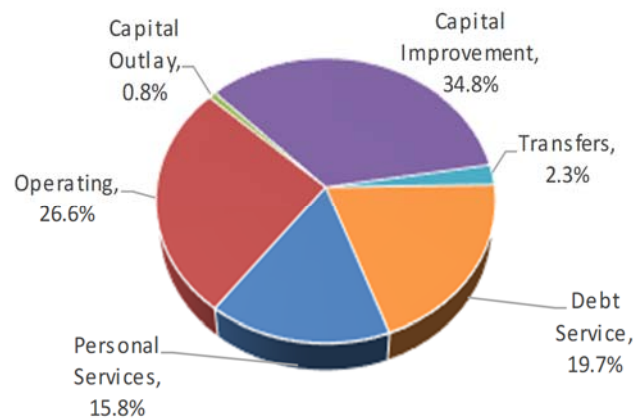
Budgeted Expenditures

The 2021 and 2022 budgeted expenditures total \$93,561,700 and \$68,440,100, respectively. Operating expenditures include Internal Service Fund allocations.

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

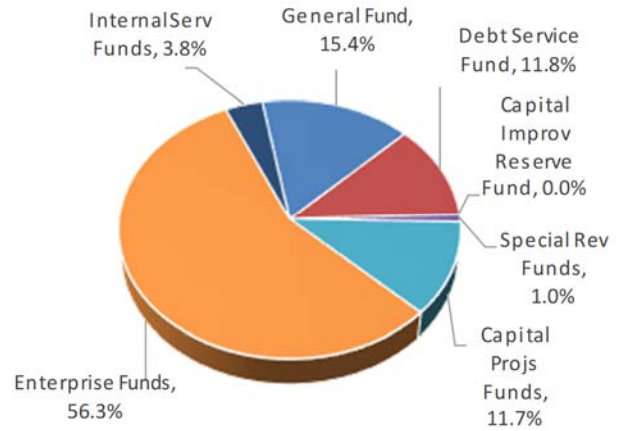
Expenditure by Category Fiscal Year 2021

Major Cost Category	Amount	% of Total
Personal Services	\$14,818,800	15.8%
Operating	24,889,900	26.6%
Capital Outlay	742,500	0.8%
Capital Improvement	32,513,000	34.8%
Transfers	2,138,700	2.3%
Debt Service	18,458,800	19.7%
Total	\$93,561,700	100.0%



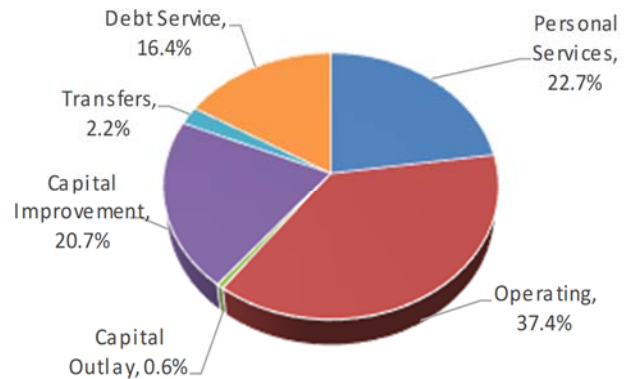
Expenditure by Fund Type Fiscal Year 2021

Fund Type	Amount	% of Total
General Fund	\$14,403,000	15.4%
Debt Service Fund	11,067,600	11.8%
Capital Improv Reserve Fund	-	0.0%
Special Rev Funds	872,300	1.0%
Capital Projs Funds	10,971,100	11.7%
Enterprise Funds	52,681,500	56.3%
Internal Serv Funds	3,566,200	3.8%
Total	\$93,561,700	100.0%



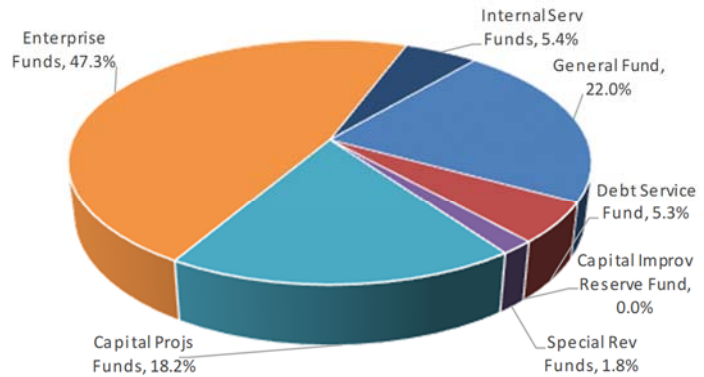
Expenditure by Category Fiscal Year 2022

Major Cost Category	Amount	% of Total
Personal Services	\$15,563,900	22.7%
Operating	25,594,800	37.4%
Capital Outlay	422,000	0.6%
Capital Improvement	14,157,000	20.7%
Transfers	1,491,400	2.2%
Debt Service	11,211,000	16.4%
Total	\$68,440,100	100.0%



Expenditure by Fund Type Fiscal Year 2022

Fund Type	Amount	% of Total
General Fund	\$15,033,300	22.0%
Debt Service Fund	3,658,400	5.3%
Capital Improv Reserve Fund	-	0.0%
Special Rev Funds	1,220,900	1.8%
Capital Projs Funds	12,478,200	18.2%
Enterprise Funds	32,338,400	47.3%
Internal Serv Funds	3,710,900	5.4%
Total	\$68,440,100	100.0%



Personnel

The approved 2019 budget included 153 FTE's. In a mid-year adjustment for 2020, a new Police Detective position and a new Police Officer position were added resulting in a total of 155 FTE's. Both of the new positions are partially funded by grants. Also in 2020, the Utilities Department converted the Lead Electric Operator position into an Engineering Technician I position and reclassified a Sr. Engineer position into a Utility Manager position.

Due to the uncertain economic and budgetary conditions caused by COVID-19, no new positions were included in the 2021-2022 biennial budget.

The 2021-2022 budget will include 153 full-time positions and 4 part-time positions equating to 155 total FTE's.

As the Priority-Based Budgeting process is a cycle of continuous improvement, evaluation of personnel needs will continue.

Key Financial Highlights

Several key financial highlights are included in the FY 2021-2022 Biennial Budget.

- The City's assessed valuation increased 14.8%.
- Projected EOY General Fund balance at the end of the biennial period is 24%.
- The FY 2021 estimated mill levy will remain flat at 20.710.
- There is no significant commercial development revenue included in the biennial forecast period, as the associated revenue will lag until anticipated development becomes reality or projects currently under construction are complete.

- There is \$190,000 budgeted annually for FY 2021 and FY 2022 to replace four police vehicles each year. As a result of budget cuts in 2020, no police vehicles were replaced in 2020.
- The City plans continued spending on street projects in 2021 and 2022. The Waverly Road Reconstruction from 175th to Madison Project will have an anticipated cost of \$3.46 million with \$1.575 million in grant funding through the CARS Program; the remaining amount will be financed with general obligation bonds. The City plans to reconstruct US-56/Main Street from Sycamore to Old Highway 56 at an anticipated cost of \$5.46 million. The project will leverage approximately \$3 million in KDOT funding and the remaining amount of costs will be financed with general obligation bonds. The Gardner Rd. Bridge over I-35 Project is anticipated to cost approximately \$10 million. The project will leverage approximately \$6 million in KDOT/MARC funding and the remainder of project costs will be financed with general obligation bonds. The annual debt service for each transportation project will come from the Special Highway Fund.
- Although there are no rate increases for wastewater or electric utilities in the biennial budget, the Water Fund did include a 3.7% rate increase for both years. The Governing Body may alter rates at any time by approval of an ordinance.
- The City anticipates constructing a new South Wastewater Treatment Plant. The estimated cost for the new plant is \$20 million and is anticipated to be debt financed. Annual debt service will come from the Wastewater Fund.
- The budget includes citywide 3% merit compensation placeholders of \$270,000 for FY 2021 and \$283,100 for FY 2022.

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.
- Capital Improvement Reserve Fund – The Capital Improvement Reserve Fund is used to account for the acquisition and construction of major capital improvements other than those financed by enterprise funds.
- Enterprise Fund – A fund established to account for activities that operate similar to commercial enterprises found in the private sector where the costs to provide the service are recovered through user charges. The City has five Enterprise Funds: Electric Fund, Water Fund, Wastewater Fund, Stormwater Fund (currently not an active fund), and the Airport Fund. The Electric Capital Replacement Reserve Fund does not meet the definition

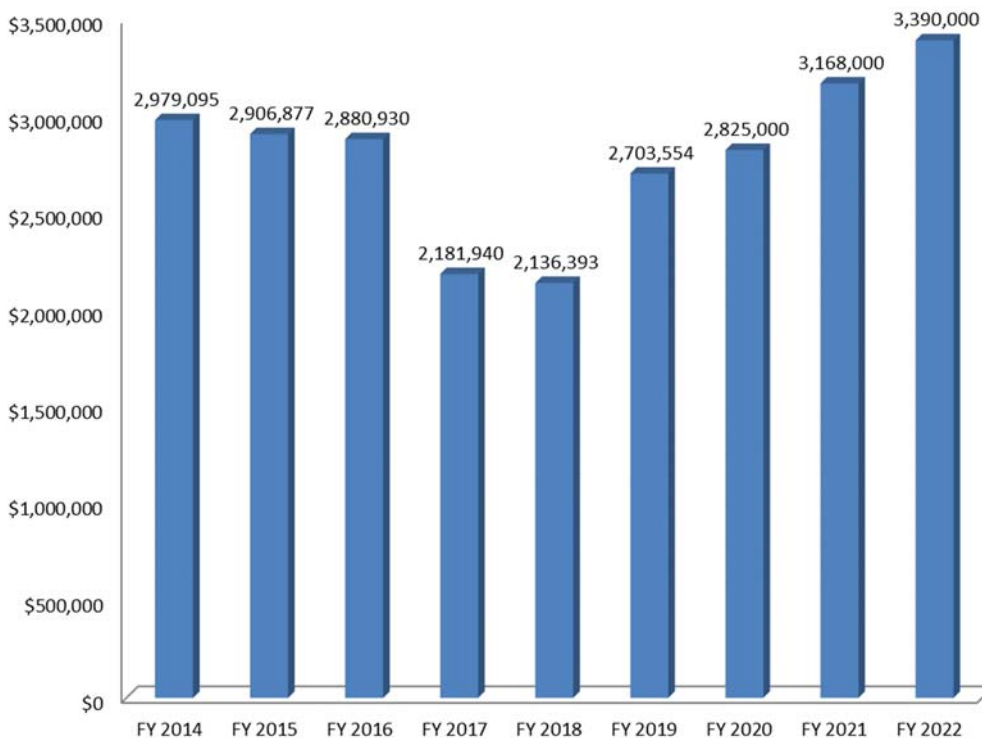
of an Enterprise Fund and is not reported separately in the City’s financials, but is separated for budgeting purposes.

- Special Revenue Funds - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- Capital Project Funds – Funds created to account for and report the budget and actual expenditures and revenues that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, such as infrastructure and equipment.
- 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.
- Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The City has four Internal Service Funds: Information Technology Services Fund, Building Services Fund, Risk Services Fund and Utility Billing Services Fund.

The following pages contain more detailed FY 2021-2022 budget information for each of the City’s budgeted funds.

General Fund

Property Tax Revenue History



Summary

FY 2015 reflects a decrease in property tax revenues due to a 1.728 mill levy reduction in the General Fund mill levy that was partially offset by a 5.6% increase in the City's taxable assessed valuation.

FY 2016 reflects a 7.3% increase in assessed valuation and the return of previously captured Tax Increment Financing (TIF) district property tax dollars to the General Fund beginning in the second quarter of 2016. These increases were offset by the transfer of two mills to the Debt Service Fund to offset the negative impact of delinquent special assessments. The decrease in General Fund Property Tax for FY 2017 was due mostly to the City terminating the fire services contract with Johnson County Fire District No. 1 and reducing the 2017 General Fund tax revenue and associated amount of property tax mill levy by the amount of the fire services contract, which was equivalent to 8.911 mills; and transferring tax levy authority for fire services to the fire district. This decrease was partially offset by the transfer of 3 mills from the Debt Service Fund back to the General Fund due to a significant recovery of a portion of the delinquent special assessments in the Debt Service Fund in 2016 and the assessed valuation increase of 8.3%.

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

The increase in FY 2019 is due to two factors. The transfer of 1.4 mills from the Debt Service Fund to the General Fund due to ongoing recoveries of delinquent special assessments in the Debt Service Fund and the portion of the 8.3% increase in assessed values that are allowed to be captured under the tax lid.

FY 2020 reflects a 4.5% increase over FY 2019 due mostly, again, to estimated values that the City is allowed to capture under the tax lid.

In FY 2021, an abated property will return to the tax roll and accounts for almost all of the anticipated 12.1% increase in property tax revenues, along with the transfer of .545 mills from the Debt Service Fund to the General Fund to cover increased special assessments in the General Fund. FY 2022 reflects a 7% increase due to estimated values that the City is allowed to capture under the tax lid.

Revenues

General Fund revenues are comprised of taxes, intergovernmental revenues (grants and state-shared revenues), licenses and permits, charges for services, fines and fees, interest revenues and transfers from other funds. General Fund revenues are expected to increase over the biennial period by 14%, mostly due to a drop in recreational charges for services in the FY 2020 Estimate due to the pool closure and the cancellation of some of the recreational activities at the City due to the COVID-19 pandemic. There is no significant commercial development revenue in the forecast period, as the associated revenue will lag until anticipated development becomes reality or projects currently under construction are complete. Following is a summary of the General Fund revenue categories and the FY 2021 and FY 2022 budget in comparison to the FY 2020 Estimate:

General Fund Revenue Summary

Revenue Source	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Taxes	\$ 6,520,500	\$ 7,042,300	\$ 7,443,400	\$ 922,900	14%
Intergovernmental	2,283,400	2,348,200	2,400,600	117,200	5%
Licenses & Permits	303,600	303,600	310,600	7,000	2%
Charges for Services	2,358,000	3,041,200	3,085,200	727,200	31%
Fines & Fees	484,000	549,000	559,600	75,600	16%
Interest & Misc.	197,100	33,900	132,900	(64,200)	-33%
Transfers	860,300	903,600	911,700	51,400	6%
Total	\$ 13,006,900	\$ 14,221,800	\$ 14,844,000	\$ 1,837,100	14%

The 14% increase in taxes is due mostly to the aforementioned return of abated property to the tax rolls and the transfer of .545 mills from the Debt Service Fund to the General Fund to help cover increased special assessment costs, as well as minor increases allowed under the tax lid each year.

The 31% increase in Charges for Services is primarily due to the aforementioned reduction in recreational charges for services in FY 2020 Estimate due to closures and cancellations related to COVID-19 and the anticipated return to more normal revenues in FY 2021 and 2022. This accounts for the 16% increase in Fines & Fees as well.

The 33% decrease in Interest & Misc. is due to the receipt of developer reimbursements and origination fees in the FY 2020 Estimate that are not anticipated to recur in FY 2021 and only origination fees are anticipated to recur in FY 2022.

Expenditures

Following is a summary of the General Fund expenditure categories for the FY 2021 and 2022 biennial budget in comparison to the FY 2020 Estimate budget:

General Fund Expenditure Summary

Expenditures	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Personal Services	\$ 8,952,200	\$ 9,994,400	\$ 10,533,700	\$ 1,581,500	18%
Operating	2,388,900	2,729,300	2,769,900	381,000	16%
Capital Outlay	56,000	235,000	235,000	179,000	320%
Internal Services	1,312,000	1,444,300	1,494,700	182,700	14%
Transfers	56,300	-	-	(56,300)	-100%
Total	\$ 12,765,400	\$ 14,403,000	\$ 15,033,300	\$ 2,267,900	18%

Total General Fund expenditures increased \$2,267,900 for the 2021-2022 biennial budget when compared to the FY 2020 Estimate. The biennial budget reflects increases in all categories except transfers which will be reduced to \$0 in FY 2021 and FY 2022. The increases across the board

are due in part to budget cuts that were made in the FY 2020 Estimate to help offset the loss of revenues due to the effects of the COVID-19 pandemic. Personal Services includes an estimated increase of 18%; as the General Fund includes a majority of the City’s human assets, the dedicated merit/salary adjustment pool and the increase in health insurance premiums all contribute to the \$1,581,500 increase in Personal Services, as well as the aforementioned budget cuts implemented in the FY 2020 Estimate. Again, in 2020 the City Council approved paying 82% of the premium for HDHP (High Deductible Health Plans), 80% of all other plans, and continued the contribution to H.S.A. (Health Savings Account) of \$1,500/\$3,000 to cover the HDHP deductible in order to incentivize employees to choose the HDHP. These changes were intended to provide affordable choices, represent investment in the employees, enhance recruitment and retention efforts, and mitigate future health insurance cost increases, as the HDHP premium increases are historically significantly less than increases for other plans. In 2020, the City changed health and supplemental insurance providers, which resulted in annual savings of approximately \$150,000 when compared to projected expenses with the previous providers.

The 16% increase in Operating expenditures, the 320% increase in Capital Outlay, and the 14% increase in Internal Services are all due almost entirely to the budget cuts made in the FY 2020 Estimate as aforementioned.

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. This is a non-budgeted fund that is included here for transparency. Revenues in the Estimate 2020 are grant proceeds from the Kansas Wildlife Recreational Trails grant and transfers in from the Park Improvement Fund and the General Fund for additional phases of the Kill Creek/Quail Meadows trail improvements and to offset the costs for the Gardner Lake Spillway project.

Capital Improvement Reserve Fund Revenue Summary

Revenue Source	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Intergovernmental	\$ 249,100	\$ -	\$ -	\$ (249,100)	-100%
Interest & Misc.	-	-	-	-	0%
Transfers	153,400	-	-	(153,400)	-100%
Total	\$ 402,500	\$ -	\$ -	\$ (402,500)	-100%

Expenditures in the 2020 Estimate are for trail improvements.

Enterprise Funds

Summary

The Enterprise Funds are the largest component of the overall budget. Total Enterprise Funds revenues represent 58.5% and 46.6% of the overall revenues for 2021 and 2022, respectively, compared with the General Fund at 15.1% and 21.7%, respectively. Following is a summary of the Enterprise Funds budgeted revenues and expenses:

Enterprise Funds Revenue Summary

Revenue Source	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Electric	\$ 20,029,700	\$ 18,557,000	\$ 18,045,600	\$ (1,984,100)	-10%
Elec Cap Replace	13,500	18,000	18,000	4,500	33%
Water	32,448,500	8,797,600	7,100,000	(25,348,500)	-78%
Wastewater	8,929,400	26,735,300	6,512,600	(2,416,800)	-27%
Airport	590,900	969,400	266,900	(324,000)	-55%
Total	\$ 62,012,000	\$ 55,077,300	\$ 31,943,100	\$ (30,068,900)	-48%

The Electric Fund revenues are down \$2.0M over the biennial period. This decrease is almost entirely due to debt proceeds of \$2.9M included in the FY 2020 Estimate that are not expected to recur in FY 2021 and 2022. Electric retail sales increased 5.7% over the biennial period due mostly to an “electric holiday” that the City Council approved in the FY 2020 Estimate whereby customers were given a free month of electricity during the COVID-19 pandemic. The one-time “electric holiday” lowered expected revenues in the FY 2020 Estimate. The FY 2021 and 2022 budgets reflect the full 12 months of receipts resulting in an increase in anticipated revenues.

Electric Fund and Electric Capital Replacement Reserve Fund

The Electric Fund represents \$18.6 million and \$18 million or 34% and 56% of the total revenues from the Enterprise Funds in 2021 and 2022, respectively. Electric Fund revenues decreased over the biennial period by 10% from the 2020 Estimate primarily due to a reduction in anticipated bond proceeds.

Budgeted expenses decreased by 9% over the biennial period when compared to the 2020 Estimate with almost all of the decrease being due to capital improvement projects. FY 2020 includes \$3M for anticipated capital improvement projects, mostly for the Smart Meter implementation (\$2.9M) while capital improvement projects in FY 2021 and 2022 are only estimated at \$750,000. FY 2021 Budget includes costs for the overhaul of diesel engine unit 1, Cedar Niles to Clare Road Overhead Power Line, and New Substation Sub Metering. FY 2022 Budget includes costs for an upgrade for combustion turbine controls 1 & 2, and Prairie Trace 3-Phase Underground Power Line.

The Electric Capital Replacement Reserve Fund has no budgeted revenue except \$18,000 in interest earned for the biennial period. There are no budgeted expenses for 2020 Estimate or 2021 or 2022 Budget.

Following is a summary of the Electric Budget:

Electric Fund Budget

Revenue	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Charges for Services	\$ 17,079,700	\$ 17,902,800	\$ 17,974,400	\$ 894,700	5%
Interest & Misc.	2,950,000	69,200	71,200	(2,878,800)	-98%
Transfers	-	585,000	-	-	0%
	<u>\$ 20,029,700</u>	<u>\$ 18,557,000</u>	<u>\$ 18,045,600</u>	<u>\$ (1,984,100)</u>	<u>-10%</u>
Expenses					
Personal Services	2,062,600	1,919,800	1,997,200	(65,400)	-3%
Operating	10,579,300	10,915,300	11,156,200	576,900	5%
Capital Outlay	50,000	132,000	175,000	125,000	250%
GF Cost Allocation	524,500	429,000	426,400	(98,100)	-19%
Internal Services	908,700	820,600	857,700	(51,000)	-6%
Capital Improvement	3,240,000	750,000	750,000	(2,490,000)	-77%
Debt Service	138,500	424,100	423,700	285,200	206%
Transfers	881,600	921,500	893,600	12,000	1%
	<u>\$ 18,385,200</u>	<u>\$ 16,312,300</u>	<u>\$ 16,679,800</u>	<u>\$ (1,705,400)</u>	<u>-9%</u>
Fund Surplus/(Deficit)	\$ 1,644,500	\$ 2,244,700	\$ 1,365,800		

Water Fund

The Water Fund represents \$8.8 million and \$7.1 million or 16% and 22% of all Enterprise Fund revenues in 2021 and 2022, respectively. The decrease of \$25.3M or 78% over the biennial period is due to debt proceeds of \$26.2M in the FY 2020 Estimate that are not expected to recur in FY 2021 and 2022. Retail sales in the Water Fund increased due to a rate increase of 3.7% each year, starting in FY 2020 and a conservative growth factor of 2%.

As illustrated in the following chart, budgeted expenses are up 20% in the Water Fund over the biennial period. Most of the increase is due to increased debt service charges due to the large debt issuance for the water treatment plant expansion in FY 2020. Transfers are down due to a reduction in the transfer from Water to Wastewater in FY 2021 and 2022.

The FY 2021 Budget includes only one capital improvement project for the Grata Water Expansion. FY 2022 includes capital improvement costs for Hillsdale Water Treatment Plant Filter Media replacement, Water Transmission Line Design, and a New Intake Structure – Hillsdale Lake. Additionally, funds remain in the budget for the water line replacement program in FY 2021 and 2022.

Following is a summary of the Water Fund budget:

Water Fund Budget

Revenue	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Charges for Services	\$ 6,223,500	\$ 7,182,600	\$ 7,085,000	\$ 861,500	14%
Interest & Misc.	26,225,000	1,615,000	15,000	(26,210,000)	-100%
	<u>\$ 32,448,500</u>	<u>\$ 8,797,600</u>	<u>\$ 7,100,000</u>	<u>\$ (25,348,500)</u>	<u>-78%</u>
Expenses					
Personal Services	867,600	939,400	983,500	115,900	13%
Operating	1,842,500	1,856,800	1,799,500	(43,000)	-2%
Capital Outlay	145,000	205,000	12,000	(133,000)	-92%
GF Cost Allocation	610,000	735,700	747,900	137,900	23%
Internal Services	570,000	581,100	606,400	36,400	6%
Capital Improvement	1,450,900	1,950,000	1,820,000	369,100	25%
Debt Service	864,000	2,352,900	2,362,400	1,498,400	173%
Transfers	1,037,600	539,700	508,300	(529,300)	-51%
	<u>\$ 7,387,600</u>	<u>\$ 9,160,600</u>	<u>\$ 8,840,000</u>	<u>\$ 1,452,400</u>	<u>20%</u>
Fund Surplus/(Deficit)	\$ 25,060,900	\$ (363,000)	\$ (1,740,000)		

Wastewater Fund

The Wastewater Fund represents \$26.7 million and \$6.5 million or 48% and 20% of all Enterprise Fund revenues in 2021 and 2022, respectively. Total revenues decreased 27% over the biennial period due to a decrease in anticipated debt proceeds and the aforementioned decrease in the transfer from the Water Fund to the Wastewater Fund. Retail sales are expected to remain relatively flat with only a 2% growth factor included in 2021 and 2022.

Wastewater expenses decreased 22% over the biennial period. Most of the decrease is due to decreases in Capital Outlay, Capital Improvement, and Transfers. The decrease in Capital Outlay is due to the reduction in purchases of vehicles and equipment from Wastewater Operations. The reduction in Capital Improvements is due to the budgeting of only one small capital improvement project in FY 2022. Transfers are down due to debt paying off in 2021 that required transfers to the Debt Service Fund in FY 2020 Estimate and FY 2021 Budget.

Capital Improvement Projects in the 2020 Estimate include replacing the BDP belt press, making treatment plant clarifier improvements, replacing the UV disinfection system, making improvements at Nike Lift Station and the force main, removing the Sunset Lift Station, and design and preliminary costs for the new wastewater treatment plant. FY 2021 includes costs for Sunflower Street sewer improvements and the new wastewater treatment plant. FY 2022 only includes the cost for the treatment plant advanced nutrient removal project. Additionally, funds remain in the budget for the Inflow and Infiltration (I&I) program costs in FY 2021 and 2022.

Following is a summary of the Wastewater Fund budget:

Wastewater Fund Budget

Revenue	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Charges for Services	\$ 6,104,400	\$ 6,229,200	\$ 6,006,500	\$ (97,900)	-2%
Interest & Misc.	1,825,000	20,006,100	6,100	(1,818,900)	-100%
Transfers	1,000,000	500,000	500,000	(500,000)	-50%
	<u>\$ 8,929,400</u>	<u>\$ 26,735,300</u>	<u>\$ 6,512,600</u>	<u>\$ (2,416,800)</u>	<u>-27%</u>
Expenses					
Personal Services	795,100	864,400	903,000	107,900	14%
Operating	944,000	1,115,900	1,058,100	114,100	12%
Capital Outlay	49,000	170,500	-	(49,000)	-100%
GF Cost Allocation	579,900	680,300	686,600	106,700	18%
Internal Services	531,100	534,700	559,400	28,300	5%
Capital Improvement	2,815,000	20,000,000	750,000	(2,065,000)	-73%
Debt Service	2,672,800	2,883,500	2,636,400	(36,400)	-1%
Transfers	45,800	47,900	16,500	(29,300)	-64%
	<u>\$ 8,432,700</u>	<u>\$ 26,297,200</u>	<u>\$ 6,610,000</u>	<u>\$ (1,822,700)</u>	<u>-22%</u>
Fund Surplus/(Deficit)	\$ 496,700	\$ 438,100	\$ (97,400)		

Airport Fund

The Airport Fund represents \$969,400 and \$266,900 or 1.8% and .8% of the total revenues from the Enterprise Funds in 2021 and 2022, respectively. The revenues in the Airport Fund decreased 55% over the biennial period due entirely to reduced FAA and KDOT grant funding.

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

Budgeted expenses decreased by 47% over the biennial period when compared to the 2020 Estimate. This decrease is due almost entirely to a 100% decrease in Capital Improvement expenses. Capital improvement projects in 2020 include taxi-way preservation and an economic development plan study. FY 2021 includes costs for a terminal project and there are no capital improvement projects anticipated in the FY 2022 Budget. These capital improvement projects are partially funded by FAA and KDOT grant funds.

Following is a summary of the Airport Budget:

Airport Fund Budget

Revenue	Estimate 2020	Fiscal Year		Change over Biennial Period		
		2021	2022	Increase (Decrease)	% Change	
Charges for Services	\$ 264,400	\$ 264,400	\$ 264,400	\$ -	0%	
Intergovernmental	324,000	702,500	-	(324,000)	-100%	
Interest & Misc.	2,500	2,500	2,500	-	0%	
Transfers	-	-	-	-	0%	
	<u>\$ 590,900</u>	<u>\$ 969,400</u>	<u>\$ 266,900</u>	<u>\$ (324,000)</u>	<u>-55%</u>	
Expenses						
Personal Services	16,000	30,200	31,200	15,200	95%	
Operating	116,400	117,800	112,400	(4,000)	-3%	
GF Cost Allocation	-	-	-	-	0%	
Internal Services	33,300	26,500	27,800	(5,500)	-17%	
Capital Improvement	180,000	108,000	-	(180,000)	-100%	
Debt Service	44,600	43,900	37,200	(7,400)	-17%	
Transfers	-	585,000	-	-	0%	
	<u>\$ 390,300</u>	<u>\$ 911,400</u>	<u>\$ 208,600</u>	<u>\$ (181,700)</u>	<u>-47%</u>	
Fund Surplus/(Deficit)	\$ 200,600	\$ 58,000	\$ 58,300			

Stormwater Fund

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

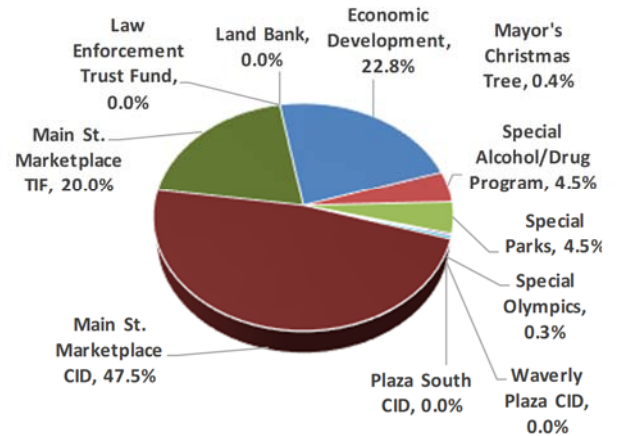
Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City has eleven Special Revenue Funds that represent \$972,900 in revenue and \$872,300 in expenditures for the 2021 Budget, or about 1% of all revenues by fund type; and \$1,363,600 in revenue and \$1,220,900 in expenditures for the 2022 Budget, or about 2% of all revenues by fund type.

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

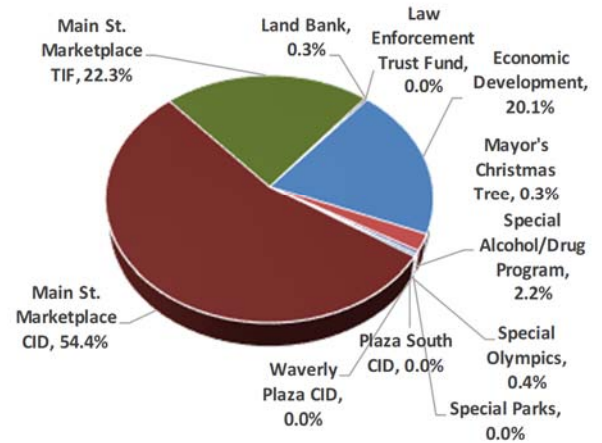
Special Revenue Funds Revenue By Fund 2021

Fund Type	Revenue	% of Total
Economic Development	\$ 222,000	22.8%
Special Alcohol/Drug Program	43,400	4.5%
Special Parks	43,500	4.5%
Special Olympics	2,800	0.3%
Mayor's Christmas Tree	4,200	0.4%
Plaza South CID	-	0.0%
Waverly Plaza CID	-	0.0%
Main St. Marketplace CID	462,600	47.5%
Main St. Marketplace TIF	194,300	20.0%
Land Bank	-	0.0%
Law Enforcement Trust Fund	100	0.0%
Total	\$ 972,900	100.0%



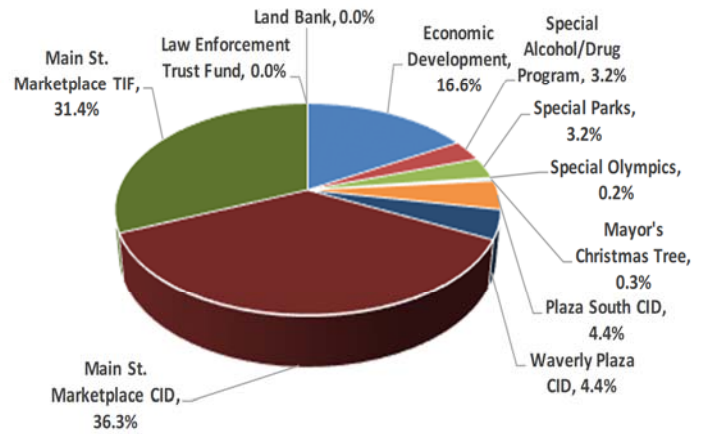
Special Revenue Funds Expenditures By Fund 2021

Fund Type	Expenditures	% of Total
Economic Development	\$ 175,000	20.1%
Special Alcohol/Drug Program	19,200	2.2%
Special Parks	-	0.0%
Special Olympics	3,800	0.4%
Mayor's Christmas Tree	3,000	0.3%
Plaza South CID	-	0.0%
Waverly Plaza CID	-	0.0%
Main St. Marketplace CID	474,500	54.4%
Main St. Marketplace TIF	194,300	22.3%
Land Bank	2,500	0.3%
Law Enforcement Trust Fund	-	0.0%
Total	\$ 872,300	100.0%



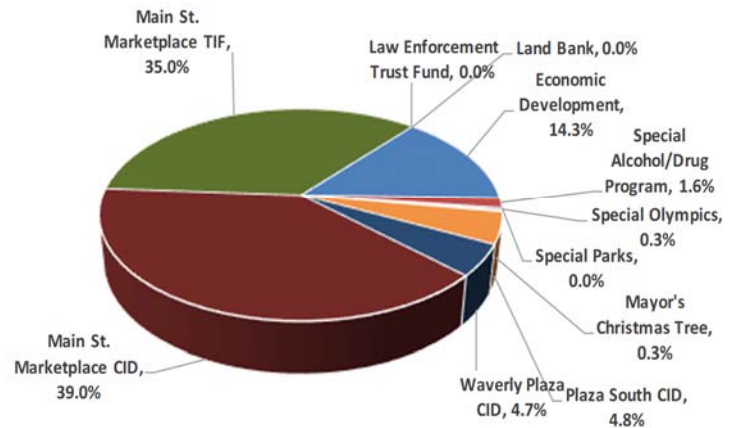
Special Revenue Funds Revenue By Fund 2022

Fund Type	Revenue	% of Total
Economic Development	\$ 226,400	16.6%
Special Alcohol/Drug Program	43,800	3.2%
Special Parks	44,000	3.2%
Special Olympics	2,800	0.2%
Mayor's Christmas Tree	4,200	0.3%
Plaza South CID	60,000	4.4%
Waverly Plaza CID	60,000	4.4%
Main St. Marketplace CID	494,400	36.3%
Main St. Marketplace TIF	427,900	31.4%
Land Bank	-	0.0%
Law Enforcement Trust Fund	100	0.0%
Total	\$ 1,363,600	100.0%



Special Revenue Funds Expenditures By Fund 2022

Fund Type	Expenditures	% of Total
Economic Development	\$ 175,000	14.3%
Special Alcohol/Drug Program	19,200	1.6%
Special Parks	-	0.0%
Special Olympics	3,800	0.3%
Mayor's Christmas Tree	3,000	0.3%
Plaza South CID	58,000	4.8%
Waverly Plaza CID	57,900	4.7%
Main St. Marketplace CID	476,100	39.0%
Main St. Marketplace TIF	427,900	35.0%
Land Bank	-	0.0%
Law Enforcement Trust Fund	-	0.0%
Total	\$ 1,220,900	100.0%



A summary of the Special Revenue Funds follows:

Economic Development Reserve Fund

This fund is used to account for transient guest tax revenues that are restricted for the purpose of business recruitment, retention and expansion, as well as tourism and marketing efforts. Revenues in this fund are forecast to increase a modest 2% from 2021 to 2022. The 2021-2022 biennial budget for this fund includes expenditures of \$80,000 for the Gardner Edgerton Chamber of Commerce, \$180,000 for SWEDC (Southwest Johnson County Economic Development Corporation), and \$50,000 for the Small Business Assistance Program. Additionally the biennial budget continues to fund grants to the museum from this fund.

Special Alcohol & Drug Fund

The Special Alcohol and Drug Fund revenues are collected from a levy of 10% of gross receipts tax on the sale of any drink containing alcoholic liquor sold by a club, caterer or drinking establishment. The revenue generated from this tax is allocated 30% to the State of Kansas and 70% to cities and counties where the tax is collected. The City's share is mandated by Kansas Statute to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund and 1/3 to the Special Alcohol and Drug Fund.

This fund is used to account for the state-mandated 1/3 of revenues that are restricted for the purpose of funding programs for the education, treatment and intervention of alcohol and drug abuse. The program is administered by the county. Funds are currently being provided to four agencies that provide substance abuse services.

Special Parks and Recreation Fund

This fund is used to account for the aforementioned 1/3 of alcoholic liquor revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreation services, programs and facilities. Beginning in 2021, there are no expenditures reported in this fund as the revenues will begin to rebuild fund balance for future purposes.

Special Olympics Fund

Revenues in this fund are from donations which are restricted to expenditures for local events, such as the Special Olympics program. This is a non-budgeted fund that is included for transparency.

Mayor's Christmas Tree Fund

Donations are the primary source of revenues in this fund. Expenditures from the fund support local charities. This is a non-budgeted fund that is included for transparency.

Plaza South CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Plaza South Community Improvement District. Expenditures are restricted to paying administrative fees and eligible costs for the Plaza South project.

Waverly Plaza CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Waverly Plaza Community Improvement District. Expenditures are restricted to paying administrative fees, eligible costs for the project, and a transfer out to the Debt Service Fund to help offset the financing costs for improvements made in the Waverly Plaza Benefit District.

Main St. Marketplace CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Main St. Marketplace Community Improvement District. Expenditures are restricted to paying administrative fees, debt service, and eligible costs for the project.

Main St. Marketplace TIF Fund

Revenues in this fund come the property tax increment on the Main St. Marketplace development. Expenditures are restricted to the reimbursement of TIF eligible expenses.

Land Bank

This fund is used to promote economic development for distressed properties. Revenues include a transfer in from the General Fund for start-up costs and expenditures will be for the administration of the Land Bank.

Law Enforcement Trust Fund

This fund is used to account for monies forfeited to the City of Gardner Police Department relating to controlled substance investigation forfeitures. Per Kansas Statute, expenditures from this fund shall be made only for authorized law enforcement purposes of the Gardner Police Department. This is a non-budgeted fund that is included for transparency

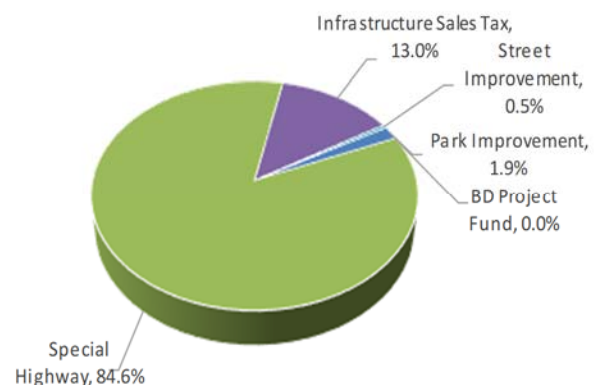
Capital Project Funds

Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding assets or facilities for enterprise or trust funds. The City has five Capital Project Funds that represent \$9,786,000 in 2021 and \$12,953,500 in 2022 in revenue and \$10,971,100 in 2021 and \$12,478,200 in 2022 in expenditures for the biennial period. Revenues in the Capital Project Funds represent 10.4% and 18.9%, respectively of all revenues by fund type.

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

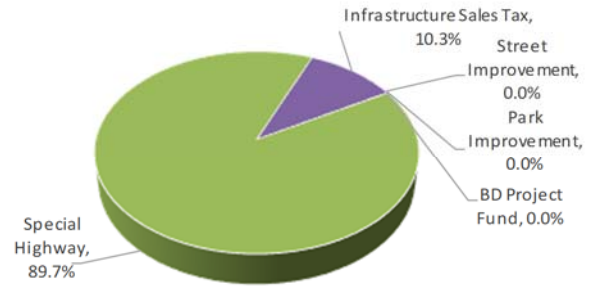
**Capital Project Funds
Revenue By Fund
2021**

Fund Type	Revenue	% of Total
Park Improvement	\$ 181,100	1.9%
BD Project Fund	-	0.0%
Special Highway	8,283,900	84.6%
Infrastructure Sales Tax	1,275,000	13.0%
Street Improvement	46,000	0.5%
Total	\$ 9,786,000	100.0%



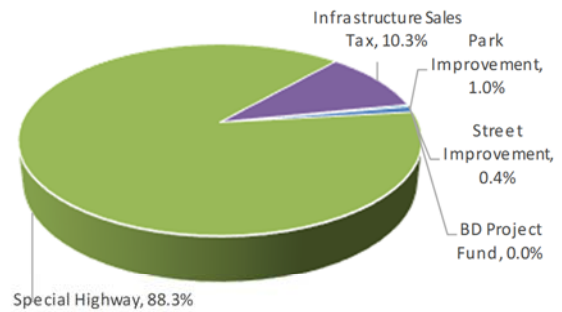
Capital Project Funds Expenditures By Fund 2021

Fund Type	Expenditures	% of Total
Park Improvement	\$ -	0.0%
BD Project Fund	-	0.0%
Special Highway	9,835,700	89.7%
Infrastructure Sales Tax	1,135,400	10.3%
Street Improvement	-	0.0%
Total	\$ 10,971,100	100.0%



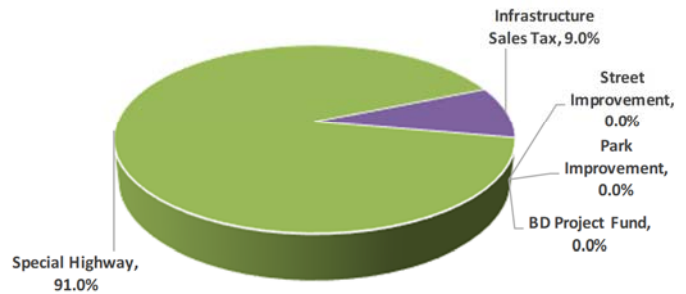
Capital Project Funds Revenue By Fund 2022

Fund Type	Revenue	% of Total
Park Improvement	\$ 126,300	1.0%
BD Project Fund	-	0.0%
Special Highway	11,441,200	88.3%
Infrastructure Sales Tax	1,339,000	10.3%
Street Improvement	47,000	0.4%
Total	\$ 12,953,500	100.0%



Capital Project Funds Expenditures By Fund 2022

Fund Type	Expenditures	% of Total
Park Improvement	\$ -	0.0%
BD Project Fund	-	0.0%
Special Highway	11,350,900	91.0%
Infrastructure Sales Tax	1,127,300	9.0%
Street Improvement	-	0.0%
Total	\$ 12,478,200	100.0%



A summary of the Capital Project Funds follows:

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. While the FY 2020 Estimate does include a transfer out to the Capital Improvement Reserve Fund for the aforementioned trail improvements, there are no anticipated expenditures in the Park Improvement Fund in the FY 2021 or 2022 Budgets.

BD (Benefit District) Project Fund

Revenues in this fund are from debt proceeds used to finance improvements for special benefit districts. There are no anticipated revenues or expenditures in this fund for the biennial period. This is a non-budgeted fund that is included for transparency.

Special Highway Fund

This fund is used to account for county/city revenue sharing of a portion of the state's motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City's boundaries. Revenues also include occasional grant funding from KDOT, CARS, SMAC, MARC and CDBG for qualifying projects and revenues from the special county sales and use tax.

The FY 2020 Estimate includes expenditures for street projects, including I-35 and Gardner Road Interchange (\$5.8M, KDOT and debt funded), Moonlight and Madison Signals (\$.5, CARS) and design costs for Main Street from Sycamore to Old 56 Highway (\$.2M), as well as debt service expenditures and transfers out to the Debt Service Fund.

The FY 2021 budget includes a transfer out to the Debt Service Fund to partially fund the final payment on 2012A, as well as debt service expenditures to pay for 2014B, 2019E, and anticipated new debt service for the I-35 and Gardner Road Interchange project. Additionally, capital improvements in 2021 include construction costs for the Waverly Road from 175th to Madison project (\$3.2M, CARS and debt funded), construction costs for Main Street from Sycamore to Old 56 Highway (\$5.3M, CARS and debt funded), design costs for two MARC projects (\$.6M) and design costs for Moonlight rehab from I-35 to Buffalo Trail (\$25K).

The FY 2022 budget includes debt service expenditures for 2014B, 2019E, and anticipated debt service for FY 2021 and 2022 street projects. Capital improvements include Moonlight (I-35 to Buffalo Trail), (\$384K, CARS), Center Street sidewalks (\$543K, MARC) Gardner Road Bridge over I-35 (\$9.4M, MARC/KDOT and debt funded), and design cost for a CARS project (\$10K).

Infrastructure Special Sales Tax Fund

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 1, 2016 for infrastructure. The City will use these revenues to rehabilitate streets and pedestrian trails. Budgeted expenditures in the 2021-2022 biennial budget include \$500,000 in each year for cash funded street improvements and \$1,262,700 in debt service for previous phases of the Street Improvement Program.

Street Improvement Fund

This fund is used to account for the receipt of the City's excise tax on platted land. The expenditures in this fund are specifically restricted for the improvement of existing streets and the construction of new streets necessitated by the City's new development growth. As revenues in this fund are directly generated by development, the revenues are inadequate to pay debt service for the aforementioned street projects. Since 2010, debt service in this fund has also been paid from the Special Highway Fund and from the Debt Service Fund. Although there are no debt service expenditures shown in 2021 and 2022, the actual amount of debt service for street improvements is \$484,200 in 2021 and \$473,600 in 2022; these debt service expenditures are covered from the Debt Service Fund and the Special Highway Fund.

Debt Service Fund

Revenues

Debt Service Fund revenues are comprised of property and motor vehicle taxes, special assessments levied on properties benefitting from improvements made from establishing benefit districts, transfers from other funds for their allocated share of debt payments, and the City's share of the .25% voter-approved County sales tax for public safety. Following is a summary of the Debt Service Fund revenues for the FY 2021-2022 Biennial Budget in comparison to the FY 2020 Estimate Budget:

Debt Service Fund Revenue Summary

Revenue Source	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Taxes	\$ 1,486,700	\$ 1,486,800	\$ 1,513,500	\$ 26,800	2%
Special Assessments	1,062,200	1,074,500	1,650,100	587,900	55%
Intergovernmental	432,000	428,000	437,000	5,000	1%
Interest & Misc.	14,000	7,379,000	14,000	-	0%
Transfers	141,800	150,100	79,700	(62,100)	-44%
Total	\$ 3,136,700	\$ 10,518,400	\$ 3,694,300	\$ 557,600	18%

The Debt Service Fund reflects an 18% increase in anticipated revenues over the biennial period. The largest change in the Debt Service Fund is an increase in special assessment revenues of \$587,900 or 55% due to 3 new benefit districts that are anticipated to come on to the tax rolls in 2022.

Expenditures

All expenditures in the Debt Service Fund are for the payment of debt. The 2021 budgeted debt payments are 199% or \$7,364,700 more than the 2020 Estimate. This is due to the payoff of 3 issues of temporary notes as the City refinances the temporary notes into final G.O. debt for these benefit district projects. The 2022 budgeted debt payments are \$7,409,200 less than 2021 due to the refinancing of the temporary notes in 2021 that are not anticipated to recur in 2022.

The City anticipates issuing debt in 2020 for Gardner Lake Channel Improvements.

Internal Service Funds

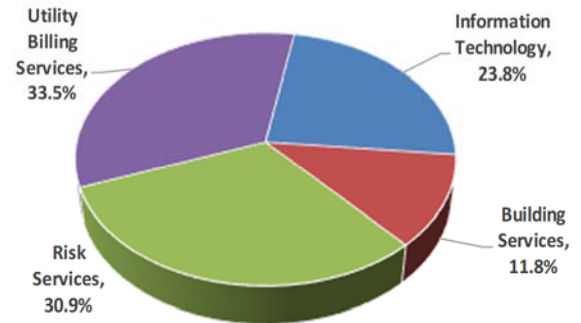
Internal Service Funds are used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis for “services rendered.” Consequently, budgeted revenues match budgeted expenses as there is no intent to make a profit or build a retained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

Internal Service Funds Expense Budget

Fund Type	Estimate 2020	Fiscal Year 2021	Fiscal Year 2022	Change over Biennial Period	
				Increase (Decrease)	% Change
Information Technology	\$ 847,300	\$ 849,200	\$ 875,200	\$ 27,900	3%
Building Services	408,900	418,900	430,200	21,300	5%
Risk Services	1,062,600	1,102,800	1,166,600	104,000	10%
Utility Billing Services	1,181,800	1,195,300	1,238,900	57,100	5%
Total	\$ 3,500,600	\$ 3,566,200	\$ 3,710,900	\$ 210,300	6%

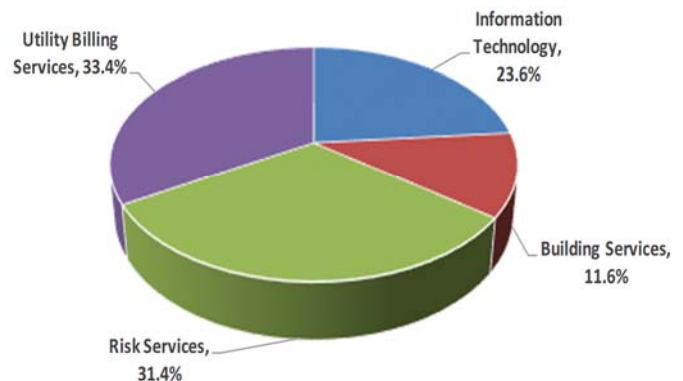
Internal Service Funds Expenses By Fund 2021

Fund Type	Expenses	% of Total
Information Technology	\$ 849,200	23.8%
Building Services	418,900	11.8%
Risk Services	1,102,800	30.9%
Utility Billing Services	1,195,300	33.5%
Total	\$ 3,566,200	100.0%



Internal Service Funds Expenses By Fund 2022

Fund Type	Expenses	% of Total
Information Technology	\$ 875,200	23.6%
Building Services	430,200	11.6%
Risk Services	1,166,600	31.4%
Utility Billing Services	1,238,900	33.4%
Total	\$ 3,710,900	100.0%



Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing. Budgeted expenses increased 3.3% over the biennial period, primarily due to

the aforementioned budget cuts in the 2020 Estimate due to the COVID-19 pandemic and increased contractual services cost due to hiring IT consultants in FY 2021 and 2022.

Building Services Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities. Budgeted expenses will increase from 2020 through the biennial period by 5.2% mostly due to the aforementioned budget cuts in the FY 2020 Estimate and increased electricity and repair costs.

Risk Services Fund

This fund is used to account for the accumulation and allocation of costs associated with the City's risk analysis, mitigation and administration activities. Budgeted expenses increased 9.8% over the biennial period, almost entirely due to increases in general liability insurance and workers compensation.

Utility Billing Services Fund

This fund is used to account for the accumulation and allocation of costs associated with billing and collecting amounts owed by users for utility and airport services provided by the City. Expenses are budgeted to increase by 4.8% over the biennial period, largely due to increases in credit card fees and increased costs for utility assistance.

Conclusion

The budget is a city's most important public policy document, and its creation is a collaborative effort incorporating the Governing Body's vision, citizens' representation of the community's values and culture, and City staff's technical expertise. Many people throughout the city contributed tremendous time and effort in the production of this document.

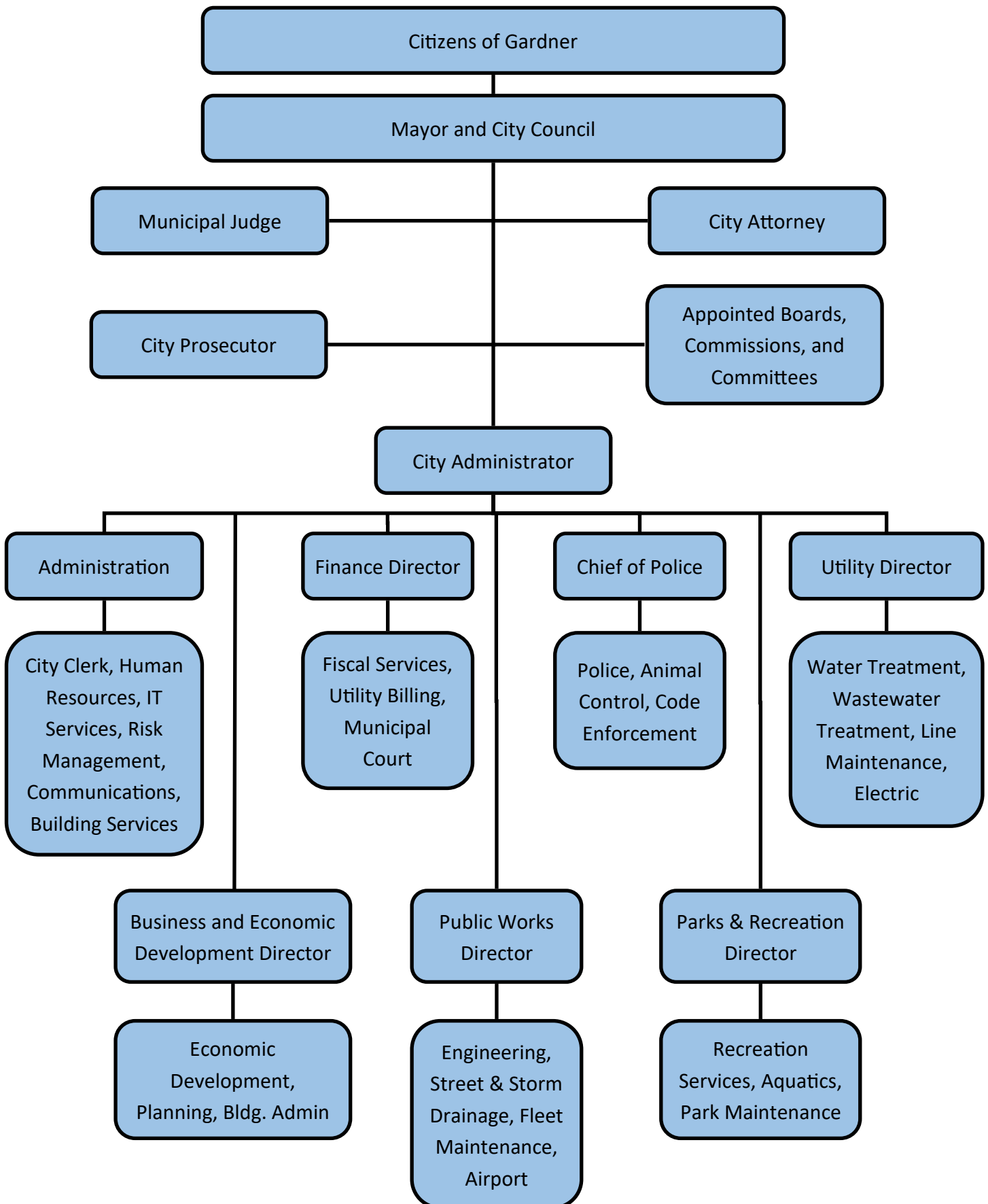
I am confident that this budget represents an appropriate balance of fiscal stewardship and investment in essential public services. The investment in the community's infrastructure will support continued growth and improve the quality of life for our residents.

Respectfully yours,



James Pruetting
City Administrator

City of Gardner — 2021-2022



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 Services	Building Services	Risk Services	Utilities
Fund	General	x	x	x	x	x	x	x	x	x	x
	Water	x		x			x	x	x	x	x
	Wastewater	x		x			x	x	x	x	x
	Electric	x		x			x	x	x	x	x
	Airport	x		x			x	x	x	x	
	Capital Improvement				x	x	x				
	Economic Development	x	x								
	Main Street Marketplace CID	x		x							
	Main Street Marketplace TIF	x		x							
	Waverly Plaza CID	x		x							
	Plaza South CID	x		x							
	Special Drug/Alcohol					x					
	Special Parks				x						
	Park Improvement				x						
	Law Enforcement Trust					x					
	Mayor's Christmas Tree	x									
	Special Olympics				x						
	Land Bank	x	x	x							
	Infrastructure Special Sales Tax				x		x				
	IT	x		x				x	x	x	
	Building Services	x		x				x	x	x	
	Risk	x		x				x	x	x	
	Utility Billing	x		x				x	x	x	x
	Street Improvement						x				
	Special Highway						x				
	Benefit District Projects						x				x
Debt Service	Governmental (non-utility) debt										

POSITION SUMMARY



Position Changes from 2019-2022

In 2019, two Utilities Maintenance Workers were promoted to Plant Operator and a Parks & Recreation Customer Service position was reclassified to an Administrative Assistant position. Also in 2019, several Police Officers were promoted to the newly created Police Officer 2 position based on years of experience and performance evaluations. The Building Services Division moved from Public Works to the Administration Department.

In 2020, the City received grants for a new Special Investigations Detective and an additional Police Officer. The Utilities Department converted the Lead Electric Operator position into an Engineering Technician I position, they converted one Apprentice Lineman to a Journeyman Lineman, and they reclassified a Sr. Engineer position into a Utility Manager position.

Due to the uncertain economic and budgetary conditions caused by COVID-19, no new positions were included in the 2021-2022 biennial budget.

Administration

	2019	2020	2021	2022
City Administrator	1	1	1	1
Communications Manager	1	1	1	1
Sr. Management Analyst	1	1	1	1
Executive Assistant	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Partner	1	1	1	1
Risk Coordinator	1	1	1	1
Information Technology Manager	1	1	1	1
Information Technology Specialist	2	2	2	2
City Clerk	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	13	13	13	13

Business and Economic Development

	2019	2020	2021	2022
Business and Economic Development Director	1	1	1	1
Chief Planner	1	1	1	1
Principal Planner	1	1	1	1
Planner I	1	1	1	1
Planning Technician	1	1	1	1
Building Inspector	3	3	3	3
TOTAL	8	8	8	8

POSITION SUMMARY



Finance

	2019	2020	2021	2022
Finance Director	1	1	1	1
Fiscal Services Manager	1	1	1	1
Sr. Accountant	2	2	2	2
Payroll Clerk	1	1	1	1
Grant Program Coordinator	1	1	1	1
Business Services Manager	1	1	1	1
Utility Billing Specialist	2	2	2	2
Customer Service Representative	2.5	2.5	2.5	2.5
Meter Reader / Technician	4	4	4	4
Municipal Court Clerk	2	2	2	2
Administrative Assistant	1	1	1	1
TOTAL	18.5	18.5	18.5	18.5

Parks and Recreation

	2019	2020	2021	2022
Parks and Recreation Director	1	1	1	1
Recreation Specialist	1	1	1	1
Administrative Assistant	1	1	1	1
Recreation Superintendent	1	1	1	1
Recreation Supervisor	2	2	2	2
Special Events Coordinator	1	1	1	1
Crew Leader - Parks	1	1	1	1
Senior Maintenance Worker - Parks	1	1	1	1
Maintenance Worker - Parks	5	5	5	5
TOTAL	14	14	14	14

Police

	2019	2020	2021	2022
Chief of Police	1	1	1	1
Code Enforcement Officer	1	1	1	1
Police Corporal	3	3	3	3
Police Detective	2	3	3	3
Police Records Clerk	1	1	1	1
Animal Control Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Police Captain	2	2	2	2
Police Officer & Police Officer 2	21	22	22	22
Police Detective Sergeant	1	1	1	1
Police Sergeant	4	4	4	4
Property Evidence Technician	1	1	1	1
TOTAL	39	41	41	41

POSITION SUMMARY



Public Works

	2019	2020	2021	2022
Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Sr. Staff Engineer	1	1	1	1
Staff Engineer	1	1	1	1
Engineering Technician II	2	2	2	2
GIS Analyst	1	1	1	1
Public Works Superintendent	1	1	1	1
Airport Maintenance Worker	1	1	1	1
Mechanic	1	1	1	1
Crew Leader - Streets	1	1	1	1
Sr. Maintenance Worker - Streets	1	1	1	1
Maintenance Worker	5	5	5	5
Administrative Assistant	1	1	1	1
TOTAL	18	18	18	18

Utilities

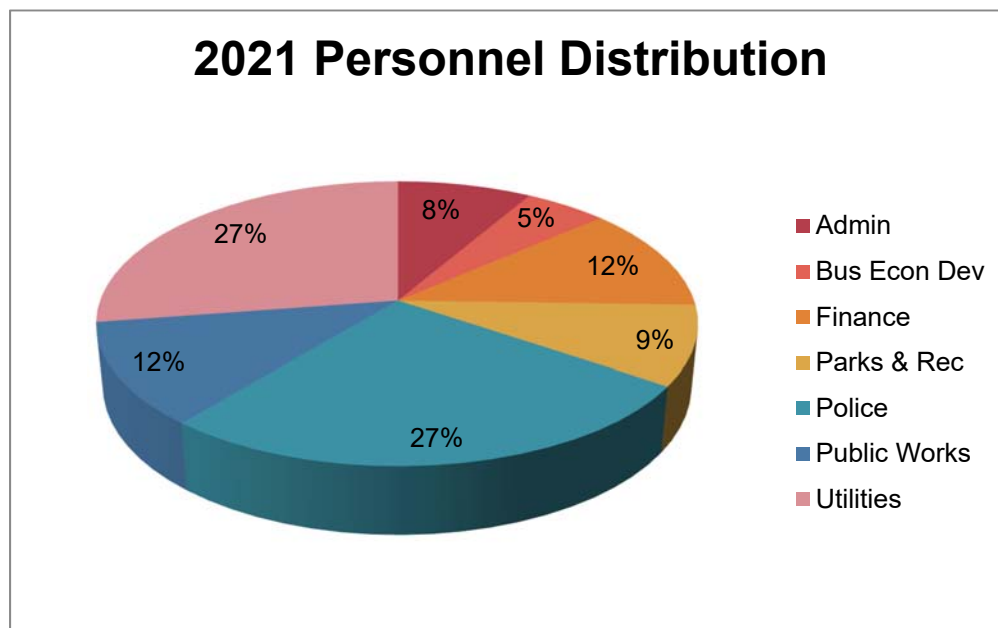
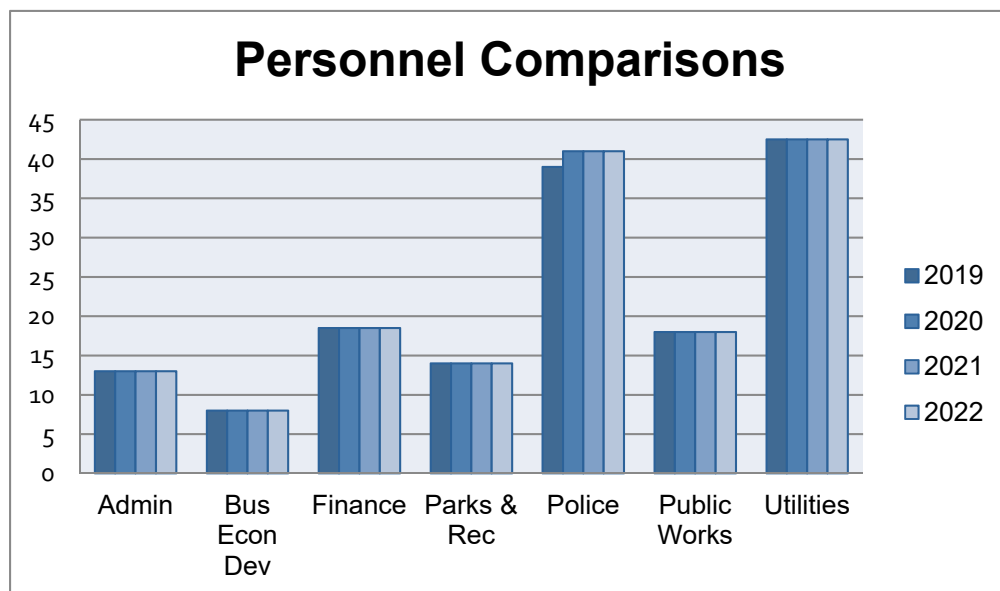
	2019	2020	2021	2022
Utility Director	1	1	1	1
Utility Manager	0	1	1	1
Sr. Staff Engineer	2	1	1	1
Staff Engineer	1	1	1	1
Plant Superintendent (Water/Wastewater)	2	2	2	2
Chief Operator (Water/Wastewater)	2	2	2	2
Plant Operator (Water/Wastewater)	7	7	7	7
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	4	4	4	4
Maintenance Worker (Water/Wastewater/Line Main.)	6	6	6	6
Lead Electric Operator	1	0	0	0
Line Maintenance Superintendent	1	1	1	1
Journeyman Electric Operator	2	2	2	2
Engineering Technician II	1	2	2	2
Electric Distribution Manager	1	1	1	1
Lead Lineman	2	2	2	2
Journeyman Lineman	2	3	3	3
Journeyman Meterman	1.5	1.5	1.5	1.5
Utility Inventory Clerk	1	1	1	1
Sr. Maintenance Worker Electric	1	1	1	1
Maintenance Worker (Electric)	1	1	1	1
Apprentice Lineman	2	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	42.5	42.5	42.5	42.5

POSITION SUMMARY



Grand Total

	2019	2020	2021	2022
Administration	13	13	13	13
Business and Economic Development	8	8	8	8
Finance	18.5	18.5	18.5	18.5
Parks and Recreation	14	14	14	14
Police	39	41	41	41
Public Works	18	18	18	18
Utilities	42.5	42.5	42.5	42.5
GRAND TOTAL	153	155	155	155



PURCHASING POLICY:

- Formally adopted by the City Council on October 16, 1994. Revised on September 3, 2019.
- Department Directors can authorize purchases up to \$10,000.
- The City Administrator can authorize purchases up to \$25,000.
- The City Council must approve any purchases over \$25,000.
- Purchases over \$5,000, but less than \$50,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$25,000 without competitive proposals.
- Purchases of \$50,000 or greater require a competitive sealed bid or proposal process.
- Purchases under \$5,000 are considered small purchases and do not require competitive quotes.
- Purchases shall not be artificially divided so as to constitute a small purchase or to avoid a bidding process.

INVESTMENT POLICY:

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

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

ECONOMIC DEVELOPMENT INCENTIVE POLICY:

- Formally adopted by the City Council on April 20, 2015. Revised on March 20, 2017.
- Economic development incentives are a means to reduce or redirect taxes in exchange for specific desirable actions or investments that might not be financially feasible without public sector assistance.
- To qualify for incentives, a project must produce a public benefit.
- The policy contains a menu of incentives the City will consider for qualifying development.
- All incentives will be subject to a “but for” test. The Governing Body must find that without the incentive, the proposed project would not occur, would only occur on a significantly smaller scale, would not be financially feasible or stable, or would not result in an appropriate internal rate of return for the developer, thus deterring desirable economic development opportunities consistent with the City’s strategic vision and goals.
- Each project receiving an incentive must be consistent with and further the elements of the City’s Comprehensive Plan, and shall comply with all applicable City building codes.
- The Public Infrastructure Financing Program provides a mechanism for developers to build public infrastructure and be compensated over time using a combination of different revenue sources.
- In the development agreement, the City will reserve the right to suspend or terminate the incentive granted or impose one or more financial penalties or “claw-backs” of the incentives, should the developer fail to comply with its development obligations.
- In 2017, a Small Business Assistance Program was created to encourage local expansion efforts.

PRIORITY-BASED BUDGETING AND PERFORMANCE MANAGEMENT:

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- Organizational strategic priorities and strategic plan, department goals and objectives, and performance metrics must be clearly linked.
- Staff will monitor and routinely report progress towards the achievement of performance goals and targets.
- Performance reporting will focus on results. Effectiveness and efficiency measures are desirable over input and output measures. Performance targets 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. Additionally, this year the effect of the COVID-19 pandemic had to be considered in terms of revenue loss, additional costs and any possible long-term consequences. The anticipated shortfall in revenues in 2020 also had an impact on revenue projections in future years.



The information contained herein is therefore a forecast of the projected financial position of the City and does anticipate strategies to meet the needs of the City. The forecast provides the basis for discussion and policy decisions that will need to be made in future years to maintain services at their current levels or enhance service levels in specific areas.

In many cases, the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels as the funds available drop below acceptable levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does consider the potential for a realignment of revenues between funds with careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the City's Multi-Year Financial Forecast has been developed and presented.

General Assumptions

Any effort to project or forecast the future financial position of the City must be based on certain assumptions regarding revenues and expenditure growth. These assumptions, by necessity, are broadly applied. The Multi-Year Financial Forecast is no exception. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long-term trends since historically such economic trends do not continue indefinitely. Neither can we be too optimistic about the future since we run the risk of creating unreasonable expectations.

The City uses trend analysis over a five-year period, as well as the Capital Improvement Program, as tools for providing the framework for subsequent annual operating and capital budgets. The primary mission is protecting the quality of life for the residents of Gardner while providing much needed economic development opportunities to create diverse land uses that will provide long-term economic sustainability for the City of Gardner. This mission provides for long-term visioning and multi-year financial performance that allows for the aligning of resources to accomplish priorities established by the Governing Body. With that in mind, the City completed the Capital Improvement Element (CIE) in 2017, which includes a 10+ year schedule of capital projects. The CIE will help guide the community's long-range planning and capital investment.

The forecast is based on quarterly data which is reviewed in conjunction with historical trends and any other relevant factors and considerations. These factors include:

- The City's economic condition, as well as the surrounding areas

- The various revenue sources and amounts, and their sufficiency to support City services, as well as whether they are the right mix
- Expenditure levels and their sufficiency to provide the level of service desired, currently and in the future
- Debt levels, fund balances, and their impact on current City financial resources

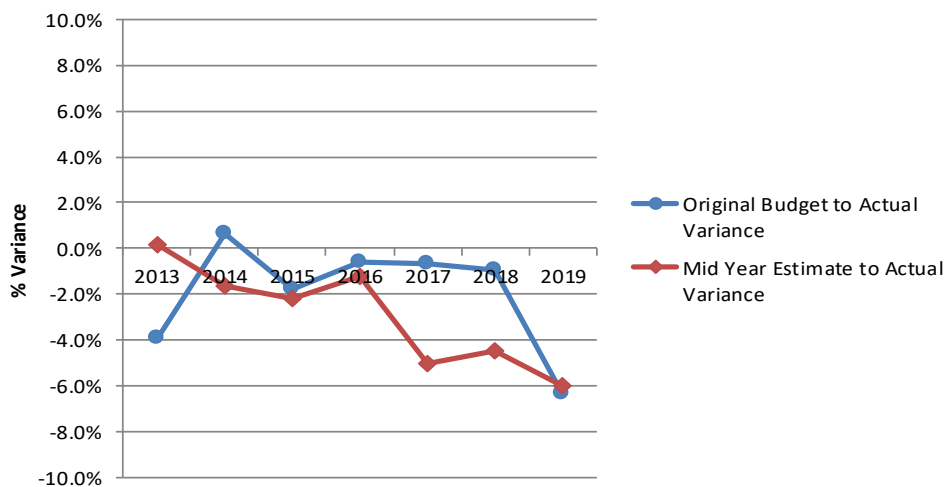
Conclusion

The Multi-Year Financial Forecast is a fluid document that is subject to ongoing analysis. The City’s financial position is monitored continually throughout the year for changes and modifications in assumptions; changes in the economic climate affecting the community, including economic development projects and opportunities; increases or decreases in program and staffing levels; increases and decreases in charges for services; fines and fees; as well as policy decisions relating to delivery of services in the community.

The distribution of resources between operating expenditures and capital improvements is continually reviewed to ensure that all the needs of the community are being met. Serious considerations must be given to the following:

- Developing funding alternatives that provide a stable and reliable revenue flow to those funds where cost increases in future years will exceed available revenues
- Developing revenue strategies that provide the funds necessary to continue the uninterrupted delivery of services to the residents and businesses of the City of Gardner
- Prioritizing funding for competing initiatives and operations with mandated flat property tax revenues (Kansas legislature approved “tax lid” legislation, effective January 1, 2018) in a growing city, such as Gardner
- Emphasizing revenue diversification to avoid relying too heavily on volatile sales tax revenues as a result of stagnating or decreasing property tax revenues
- Future financial planning includes identifying and implementing operational efficiencies to enhance fiscal stewardship, sustainability, and increase funding capacity to facilitate development opportunities, as well as additional capacity for other city services.

Revenue Projection Performance (excluding Miscellaneous)



Note: 2017 Variance to estimate increased due to the timing of development activities and grant funding. 2019 variances were higher than normal due to delays in grant-funded capital projects.

5-Year Financial Summary

	2020	2021	2022	2023	2024
Revenues by Type	Estimate	Budget	Budget	Forecast	Forecast
Property Tax	\$ 4,106,000	\$ 4,689,500	\$ 5,163,400	\$ 5,287,200	\$ 5,360,500
Motor Vehicle Tax	518,700	525,500	551,800	579,400	608,300
Sales & Use Tax	4,580,700	4,993,200	5,371,200	5,736,600	5,998,900
Franchise Fees	251,500	250,500	249,500	248,500	247,500
Transient Guest Tax	125,000	222,000	226,400	230,900	235,500
Excise Tax	-	38,000	39,000	40,000	41,000
Special Assessments	1,062,200	1,074,500	1,650,100	1,640,800	1,648,000
Licenses & Permits	303,600	303,600	310,600	317,800	325,200
Intergovtl	12,896,300	8,210,100	10,353,800	5,092,400	4,099,800
Charges for Services	35,718,900	38,367,300	38,252,400	38,889,800	39,482,800
Fines & Fees	484,000	549,000	559,600	568,700	580,500
Investment Earnings	114,100	125,500	127,900	130,500	132,900
Miscellaneous	39,902,500	32,655,200	4,162,300	10,788,400	563,400
Internal Serv Funds	-	-	-	-	-
Transfers	2,155,500	2,138,700	1,491,400	1,509,300	1,581,100
Total Revenues	\$ 102,219,000	\$ 94,142,600	\$ 68,509,400	\$ 71,060,300	\$ 60,905,400
Total Revenues without Transfers and Debt Proceeds	\$ 60,352,500	\$ 59,412,100	\$ 63,018,000	\$ 58,826,000	\$ 58,824,300
Overall Revenue Growth (Total)	54%	-8%	-27%	4%	-14%
Overall Revenue Growth (without Transfers/Debt Proceeds)	9%	0%	6%	-7%	0%

Expenditures by Type

Personal Services	13,759,900	14,818,800	15,563,900	15,611,000	15,936,600
Operating	23,559,100	19,140,500	19,668,100	20,366,500	20,723,000
Capital Outlay	356,300	742,500	422,000	342,800	398,600
Capital Improvement	21,337,200	32,513,000	14,157,000	12,663,500	1,840,000
Cost allocation	2,074,000	2,183,700	2,216,000	2,282,600	2,351,000
Internal Services	3,500,700	3,565,700	3,710,700	3,806,300	3,904,200
Debt Service	8,543,300	18,458,800	11,211,000	11,606,600	12,691,500
Transfers	2,155,500	2,138,700	1,491,400	1,509,300	1,581,100
Total Expenditures	\$ 75,286,000	\$ 93,561,700	\$ 68,440,100	\$ 68,188,600	\$ 59,426,000
Total Expenditures without Transfers	\$ 73,130,500	\$ 91,423,000	\$ 66,948,700	\$ 66,679,300	\$ 57,844,900
Overall Expenditure Growth (without transfers)	-17%	37%	-27%	0%	-13%
Overall Expenditure Growth (Total)	-16%	36%	-27%	0%	-13%
Surplus/(deficit)	\$ 26,933,000	\$ 580,900	\$ 69,300	\$ 2,871,700	\$ 1,479,400

Existing long-term debt service (excluding debt refunding payoffs and leases)	8,037,700	9,524,300	7,370,200	7,285,300	7,336,100
Anticipated CIP Debt Service	228,700	1,293,300	3,563,800	4,044,800	5,114,000
Total Long-Term Debt Service (including anticipated debt)	8,266,400	10,817,600	10,934,000	11,330,100	12,450,100

Debt Service as a % of prior year expenditures		14%	12%	17%	18%
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The City's financial reports are organized into funds in accordance with generally accepted accounting principles (GAAP). A fund is a self-contained accounting entity with its own asset, liability, revenue, expenditure or expense and fund balance or equity accounts.

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

Governmental Funds

General Fund (tax-supported)

Capital Improvement Reserve Fund

Debt Service Fund (tax-supported)

- Debt Service Fund

Other Funds

Special Revenue Funds

- Economic Development
- Special Alcohol/Drug Program
- Special Parks & Recreation
- Special Olympics
- Mayor's Christmas Tree
- Plaza South CID
- Waverly Plaza CID
- Main St. Marketplace CID
- Main St. Marketplace TIF
- Land Bank
- Law Enforcement Trust

Capital Projects Fund

- Street Improvement
- Special Highway
- Park Improvement
- Benefit District (BD) Project Fund
- Infrastructure Sales Tax Fund

Proprietary Funds

Enterprise (fee) Supported

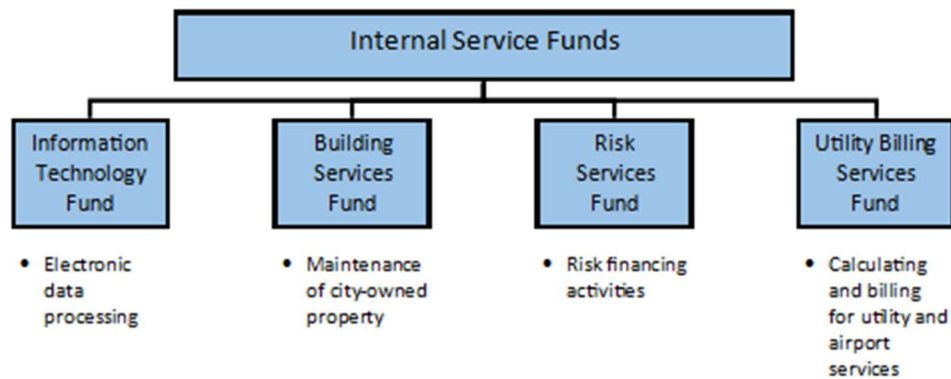
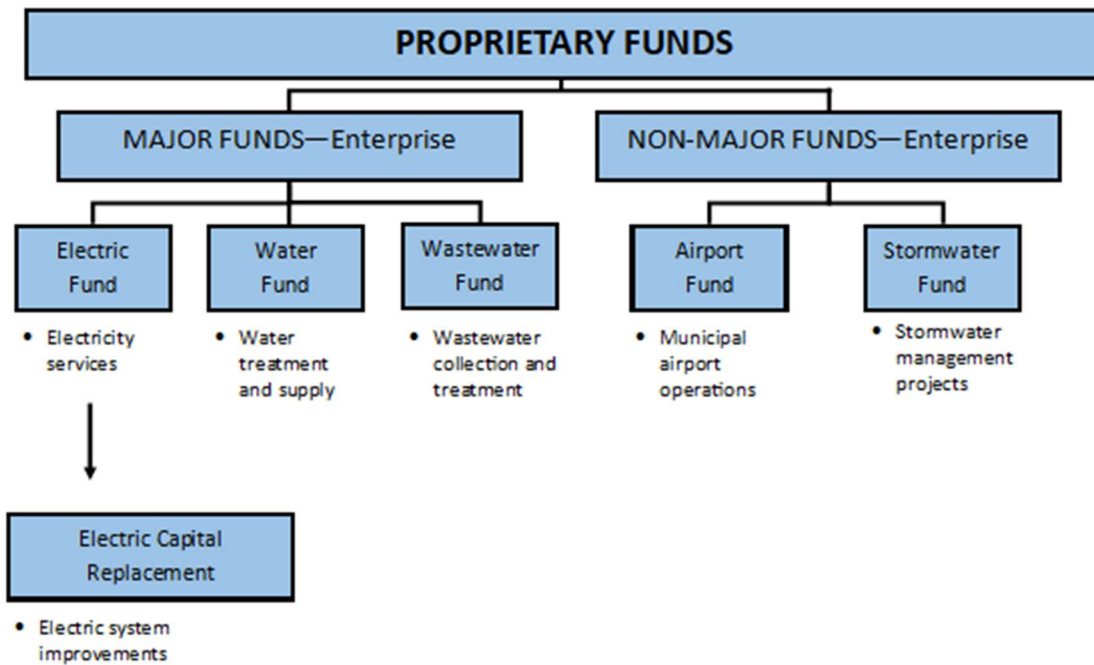
Funds that are accounted for in a manner similar to a private business enterprise. Enterprise funds fully recover their cost through user fees. The City of Gardner has four Enterprise Funds:

- Electric
- Water
- Wastewater
- Stormwater
- Airport

Internal Service Funds

Funds that provide internal support to City departments include:

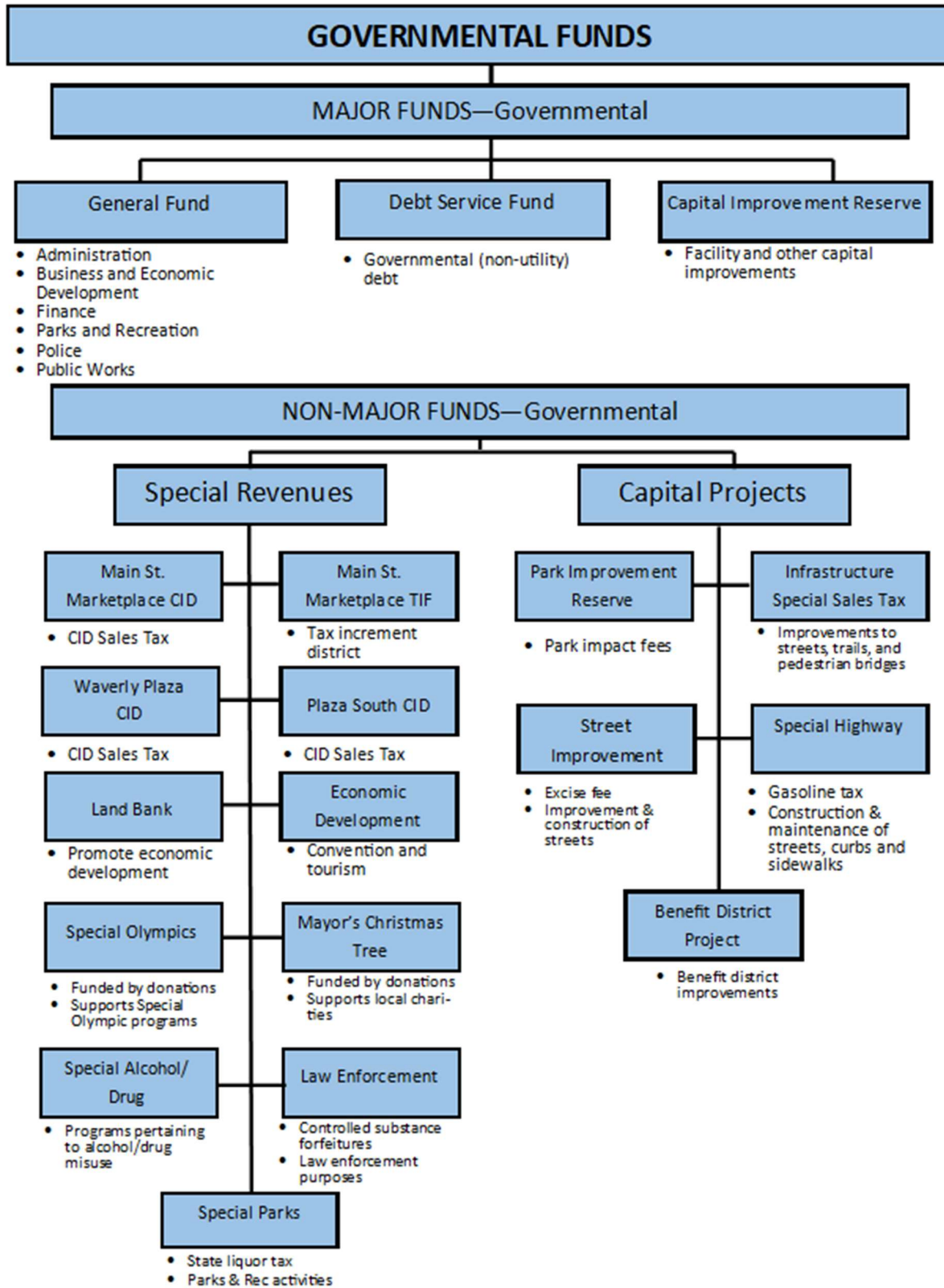
- Information Technology (I.T.)
- Building Services
- Risk Services
- Utility Billing



In the CAFR prepared by the City, the Electric Capital Replacement Fund is combined with the Electric Fund for financial reporting. The City's CAFR can be found here:

<http://www.gardnerkansas.gov/government/departments-and-divisions-finance/fiscal-services>

Major funds are determined using both quantitative and qualitative factors. Funds whose revenues, expenditures (expenses), assets and deferred outflows of resources or liabilities and deferred inflows of resources (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item qualify as major funds due to quantitative factors. Even if the fund does not qualify as a major fund using quantitative factors, a government may still classify a fund as a major fund if it is believed that it is particularly important to the financial statement user (for example, due to heightened public interest or to enhance consistency).



In the CAFR prepared by the City, the Special Olympics Fund and the Land Bank are combined with the General Fund and the BD Project Fund is combined with the Capital Improvement Reserve Fund for financial reporting.

General Fund

2021 Beginning Fund Balance: \$4,027,619

2022 Projected End of Year Fund Balance: \$3,657,119

The drop in fund balance is due to an intentional spend down of reserves in the General Fund. The FY 2021-2022 Biennial Budget includes funding for additional police vehicle replacements and vehicles and equipment for the Public Works Department; an additional police officer; ongoing subsidy to the Airport; and continued investment in a high-performance workforce through a 3% merit pool, and sustained contributions to employee H.S.A. accounts to cover the HDHP deductible. Revenues in the General Fund come mostly from taxes (50%) and charges for services (21%). Both of these revenue sources reflect increases through 2022. Taxes consist of property tax, sales tax, and motor vehicle tax. Effective January 1, 2018, the City was subject to new tax lid legislation that prohibits increases in property tax revenues beyond the rate of inflation, calculated at a 5-year rolling average of the CPI, without voter approval. Property taxes increased over the biennial period partly due to moving \$125K (.545 mills) from the Debt Service Fund to the General Fund to help offset special assessment costs in the General Fund. Additional increases to property tax revenues include increases allowed under the tax lid (exemptions) for CPI, new development, the return of an abated property to the tax rolls, and increased law enforcement expenditures. Because the tax lid legislation limits the City's ability to increase property taxes, the City must rely more on volatile sales tax revenue or increasing fees for services. Increased vigilance and strategic prioritization is necessitated to maintain adequate reserves to mitigate this volatility. The FY 2021 and 2022 projected ending fund balances are 27% and 24%, respectively.

Debt Service Fund

2021 Beginning Fund Balance: \$1,374,016

2022 Projected End of Year Fund Balance: \$860,716

Projected fund balance at the end of the biennial period for the Debt Service Fund is expected to decrease due to the spenddown of capitalized interest from the temporary notes issued in 2019.

Capital Improvement Reserve Fund

2021 Beginning Fund Balance: \$113,837

2022 Projected End of Year Fund Balance: \$113,837

Because there are no projects currently anticipated in the biennial period, there are no revenues or expenditures included in the 2021-2022 period and no anticipated change in the fund balance. This is a non-budgeted fund that is included here for enhanced transparency.

Economic Development Fund

2021 Beginning Fund Balance: \$43,452

2022 Projected End of Year Fund Balance: \$141,852

The fund balance for the Economic Development Fund is anticipated to increase over the biennial period. Revenues from the transient guest tax in this fund are expected to increase over the biennial period due to the opening of the Hampton Inn. The expected revenues have been lowered from original projections due to the effects of the COVID-19 pandemic and overall reduced occupancies. The increases in revenue are slightly offset by increases in expenditures in the fund. Expenditures in the fund were reduced from prior year's expectations to ensure adequate fund balance remains in the fund. Expenditures will include continued funding to the Gardner Chamber of Commerce (\$40,000), the Southwest Johnson County Economic Development Council (SWEDC) (\$90,000), as well as the Gardner Historical Museum (\$20,000). The City will add back funding in 2021 for small business assistance (\$25,000) after removing it from 2020 due to anticipated revenue shortfalls.

BD Project Fund

2021 Beginning Fund Balance: \$27,981
2022 Projected End of Year Fund Balance: \$27,981

Revenues in this fund are from debt proceeds used to finance improvements for special benefit districts. Fund balance is projected to remain unchanged due to no anticipated benefit district projects in the biennial period. This is a non-budgeted fund that is included here for enhanced transparency.

Land Bank

2021 Beginning Fund Balance: \$2,500
2022 Projected End of Year Fund Balance: \$0

This fund is used to promote economic development for distressed properties. The only revenues in the fund thus far have been a transfer in from the General Fund in 2019. Fund balance is projected to decrease over the biennial period due to no additional revenues anticipated in the fund and additional expenditures related to the administration of the Land Bank.

Special Alcohol/Drug Fund

2021 Beginning Fund Balance: \$98,769
2022 Projected End of Year Fund Balance: \$147,569

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

Special Parks Fund

2021 Beginning Fund Balance: \$49,214
2022 Projected End of Year Fund Balance: \$136,714

The projected increase in the fund balance for Special Parks is due to the lack of any anticipated expenditures from this fund during the biennial period, allowing the revenues to build fund balance for future projects.

Special Olympics Fund

2021 Beginning Fund Balance: \$9,428
2022 Projected End of Year Fund Balance: \$7,428

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

Mayor's Christmas Tree Fund

2021 Beginning Fund Balance: \$4,717
2022 Projected End of Year Fund Balance: \$7,117

Revenues in this fund are donations that are restricted to supporting local charities. Revenues are anticipated to outpace expenditures during the biennial period. This is a non-budgeted fund that is included here for enhanced transparency.

Law Enforcement Trust Fund

2021 Beginning Fund Balance: \$12,590
2022 Projected End of Year Fund Balance: \$12,790

Revenues in this fund are restricted to use only for authorized law enforcement purposes of the Gardner Police Department. The Law Enforcement Trust Fund is a non-budgeted fund, but is included here for enhanced transparency. The fund balance is projected to remain relatively the same.

Park Improvement Reserve Fund

2021 Beginning Fund Balance: \$257,618
2022 Projected End of Year Fund Balance: \$565,018

The increase in fund balance is due to the lack of any anticipated expenditures from the fund in the biennial period. Revenues in the fund from park impact fees will build fund balance to help support future projects.

Plaza South CID Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$2,000

This fund was created in 2020 to account for the revenue and expenditures related to the Plaza South Community Improvement District (CID). Revenues from the 1% CID Sales Tax are projected to slightly exceed expenditures from the fund for administrative fees and eligible costs for the project.

Waverly Plaza CID Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$2,100

This fund was created in 2020 to account for the revenue and expenditures related to the Waverly Plaza Community Improvement District (CID). Revenues from the 1% CID Sales Tax are projected to slightly exceed expenditures from the fund for administrative fees, debt service, eligible costs for the project, as well as a transfer out to the debt service fund to help offset the financing costs of improvements made in the Waverly Plaza Benefit District.

Main St. Marketplace CID Fund

2021 Beginning Fund Balance: \$33,600
2022 Projected End of Year Fund Balance: \$40,000

This fund was created in 2019 to account for the revenue and expenditures related to the Main Street Marketplace Community Improvement District (CID). Revenues from the 1% CID Sales Tax are projected to slightly exceed expenditures from the fund for administrative fees, debt service and eligible costs for the project.

Main St. Marketplace TIF Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$0

This fund was created in 2020 to account for the revenue and expenditures related to the Main Street Marketplace Tax Increment Financing District (TIF). All anticipated revenues in this fund are to be used for reimbursement of eligible expenses for the Main Street Marketplace TIF district. Therefore, no change in fund balance is anticipated.

Special Highway Fund

2021 Beginning Fund Balance: \$5,096,294
2022 Projected End of Year Fund Balance: \$3,634,794

The projected decrease in the fund balance is due to several large street projects that are anticipated over the biennial period and the addition of two new debt service payments related to debt issued to fund projects in FY 2020 and FY2021.

Infrastructure Special Sales Tax Fund

2021 Beginning Fund Balance: \$1,044,806
2022 Projected End of Year Fund Balance: \$1,396,106

The increase in fund balance is due to anticipated increases in the voter approved .5% Special City Sales Tax that accounts for a majority of the revenues in this fund. Also, expenditures in the fund are for cash funded projects only now as the program winds down and the remaining sales tax stream will be largely committed to paying the debt service on previous phases of the Pavement Management Program. The special sales tax is currently set to end in 2025. Revenue sources for this fund have included the aforementioned voter approved .5% Special City Sales Tax, grants, and debt proceeds.

Street Improvement Fund

2021 Beginning Fund Balance: \$1,459,212
2022 Projected End of Year Fund Balance: \$1,552,212

The increase in the end-of-year fund balance for the Street Improvement Fund is due entirely to forecasted receipts of excise tax on platted land directly related to new development in the City with no anticipated expenditures for projects from this fund for the biennial period.

Electric Fund

2021 Beginning Fund Balance: \$14,033,693
2022 Projected End of Year Fund Balance: \$17,644,193

Fund Balance in the Electric Fund is projected to increase by almost 25% mostly due to revenues that continue to outpace expenses in the fund. Revenues include a transfer in from the Airport Fund of \$585,000 to repay an interfund loan that occurred in 2019.

Electric Capital Replacement Fund

2021 Beginning Fund Balance: \$3,140,334
2022 Projected End of Year Fund Balance: \$3,176,334

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

Water Fund

2021 Beginning Fund Balance: \$4,469,114
2022 Projected End of Year Fund Balance: \$2,366,114

The projected decrease in the Water Fund's ending fund balance is mostly due to transfers to the Wastewater Fund of \$500,000 each year and increased debt service for the new Water Treatment Plant Expansion completed in 2020.

Wastewater Fund

2021 Beginning Fund Balance: \$2,362,948
2022 Projected End of Year Fund Balance: \$2,703,648

Anticipated increases in the Wastewater fund balance relate to a slight decrease in operating costs due to reduced capital outlay for equipment and vehicles as well as reduced debt service costs due to the payoff of 2012C in 2021. Additionally revenues in the Wastewater Fund are expected to increase by a modest 2% over the biennial period. Starting in 2021, the Water Fund will reduce the amount transferred to subsidize the Wastewater Fund to \$500,000 annually from the \$1,000,000 that was transferred previously.

Airport Fund

2021 Beginning Fund Balance: \$347,325
2022 Projected End of Year Fund Balance: \$463,625

Fund balance is projected to increase due to a reduction in capital improvement projects in the fund. The Airport Fund will pay back the interfund loan of \$585,000 to the Electric Fund in 2021. The City Council approved the loan to provide temporary financing for a land acquisition at the airport. The land purchase is eligible for an FAA grant that would cover 90% of the eligible costs. These anticipated grant proceeds offset most of the impact of the transfer out to the Electric Fund.

Information Technology Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$0

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

Building Services Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$0

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

Risk Services Fund

2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$0

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

Utility Billing Services Fund

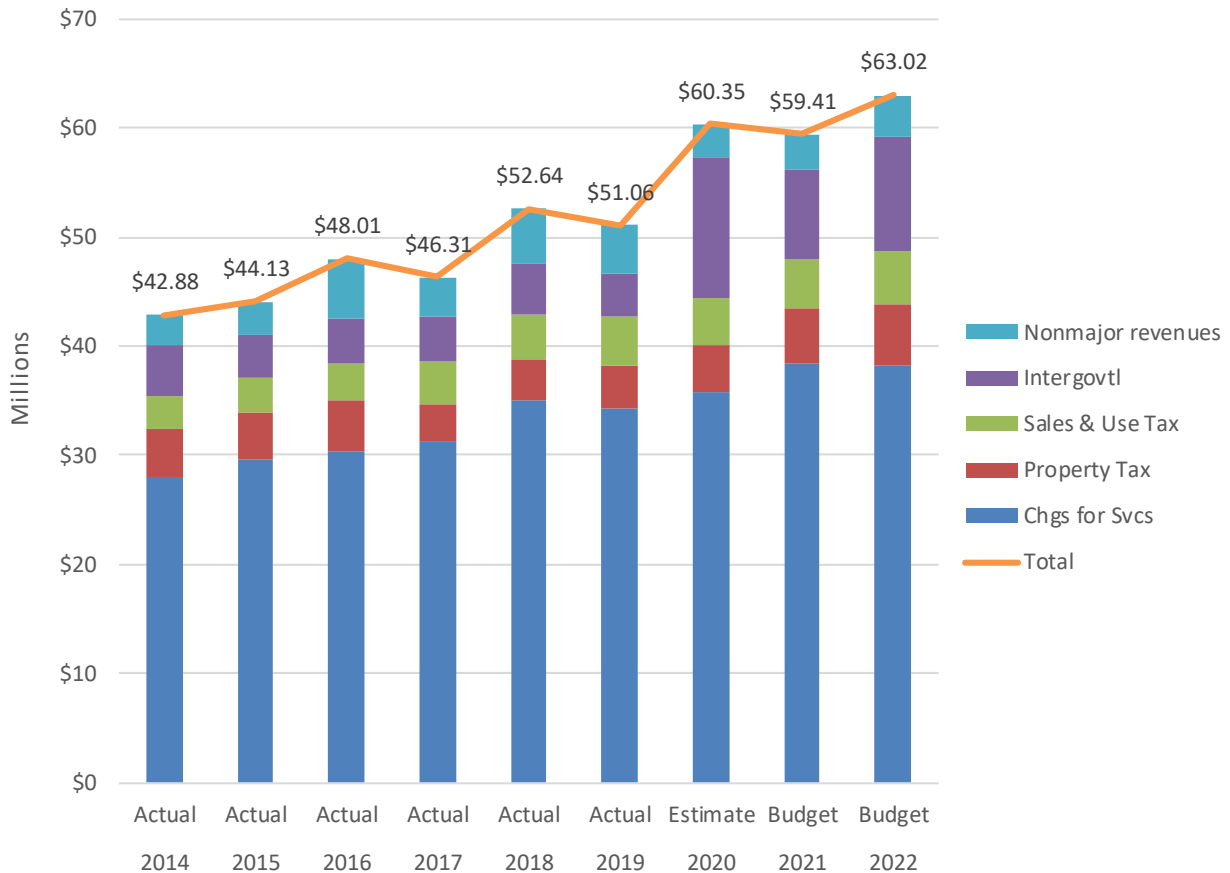
2021 Beginning Fund Balance: \$0
2022 Projected End of Year Fund Balance: \$0

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

Changes in Fund Balance

	2021 Beginning Fund Balance	2022 Projected Ending Fund Balance	Increase/ (Decrease)
General Fund	\$ 4,027,619	\$ 3,657,119	\$ (370,500)
Debt Service Fund	1,374,016	860,716	(513,300)
Capital Improvement Reserve Fund	113,837	113,837	-
Economic Development Fund	43,452	141,852	98,400
BD Project Fund	27,981	27,981	-
Land Bank	2,500	-	(2,500)
Special Alcohol/Drug Fund	98,769	147,569	48,800
Special Parks Fund	49,214	136,714	87,500
Special Olympics Fund	9,428	7,428	(2,000)
Mayor's Christmas Tree Fund	4,717	7,117	2,400
Law Enforcement Trust Fund	12,590	12,790	200
Park Improvement Reserve Fund	257,618	565,018	307,400
Plaza South CID Fund	-	2,000	2,000
Waverly Plaza CID Fund	-	2,100	2,100
Main St. Marketplace CID Fund	33,600	40,000	6,400
Main St. Marketplace TIF Fund	-	-	-
Special Highway Fund	5,096,294	3,634,794	(1,461,500)
Infrastructure Special Sales Tax Fund	1,044,806	1,396,106	351,300
Street Improvement Fund	1,459,212	1,552,212	93,000
Electric Fund	14,033,693	17,644,193	3,610,500
Electric Capital Replacement Fund	3,140,334	3,176,334	36,000
Water Fund	4,469,114	2,366,114	(2,103,000)
Wastewater Fund	2,362,948	2,703,648	340,700
Airport Fund	347,325	463,625	116,300
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Risk Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
Total	\$ 38,009,067	\$ 38,659,267	\$ 650,200

Seven Year Revenue Trend (excludes transfers and debt proceeds)



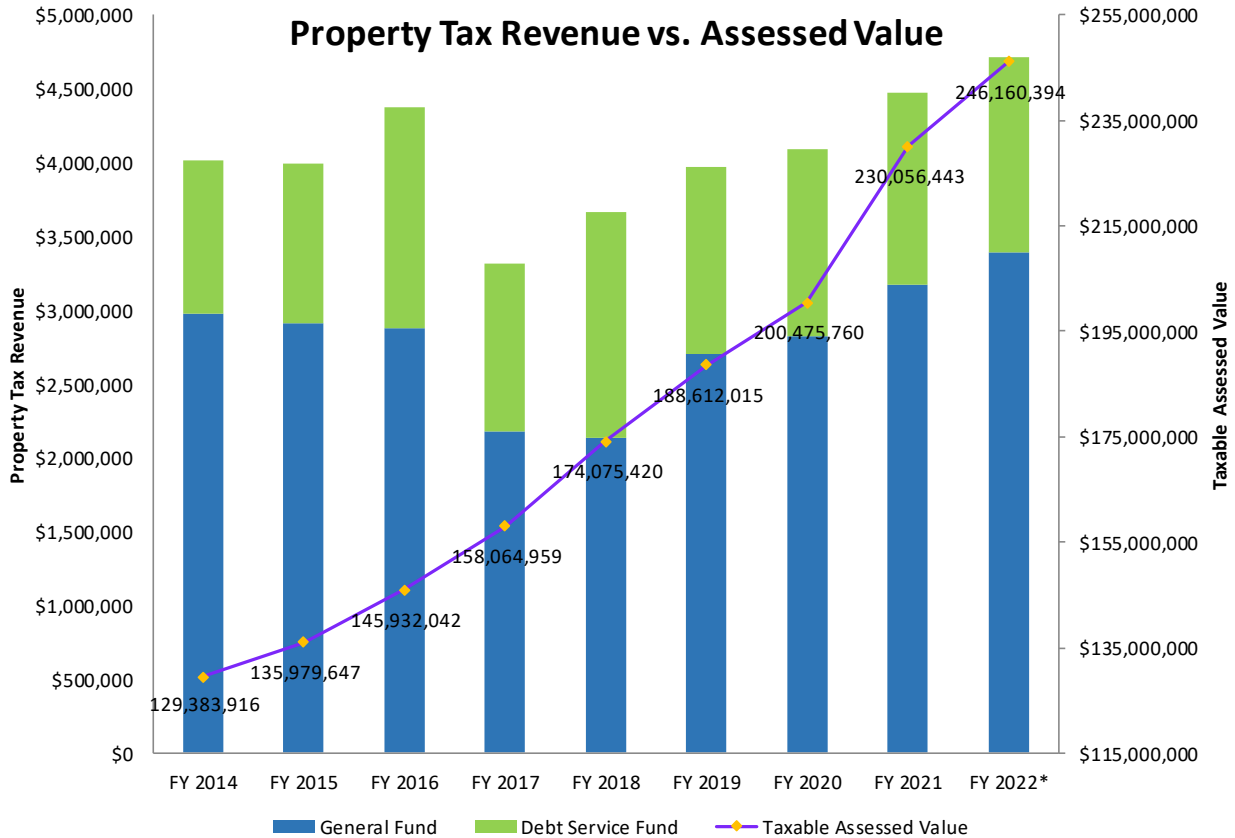
Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City.

- Charges for Services are the largest revenue source for the City and account for 41% of total revenues in 2021 and 56% in 2022. The upward trend reflects rate increases in water and sewer for 2012 through 2015. Rate increases were not budgeted in 2016-2020, but FY 2021 includes a 3.7% rate increase in the Water Fund. The increase in 2018 and 2019 is mostly due to anticipated growth of 1-2% impacting revenues in the three utility funds and increased costs in the Internal Service Funds that correspondingly reflect increases in their charges for services. In 2022, revenues from charges for services are expected to remain relatively flat.
- The next largest revenue source is Intergovernmental revenues which include federal and state grants, federal and state funding for street improvements, the City’s portion of the county sales and use tax, and a special alcohol liquor tax. Intergovernmental revenues represent 8.7% of the total revenues for the City in 2021 and 15.1% in 2022. This revenue

source can be volatile due to the nature and timing of grant-funded projects. FY 2017 reflects an increase due to an increase in county sales tax almost entirely due to receiving the first, partial year of a new, voter approved, Johnson County .25% sales tax for public safety. FY 2018 reflects an increase of 19% due in part to receiving the first full year of the aforementioned .25% Johnson County public safety sales tax. Additionally, the City received reimbursements for various street improvements from the Federal Fund Exchange Program and a MARC (Mid-America Regional Council) grant for the Safe Routes to School improvements. FY 2019 reflects a decrease of 14.9% due to a drop in grant funding. FY 2020 Estimate includes an anticipated 218% increase in intergovernmental revenues mostly due to large grants in the Special Highway Fund from CARS (\$2,959,500), KDOT (\$2,510,000), MARC (\$1,415,000) and SMAC (\$1,420,700) for large street improvement projects. Intergovernmental revenues drop back in 2021 and then increase again in 2022 by 26% again due to grants in the Special Highway Fund, including CARS (\$187,000) and MARC (\$6,252,000).

- Property Tax and Sales & Use Tax are the next two largest revenue sources for the City and represent 5.0% and 5.3%, respectively, of the total revenues for the City in 2021 and 7.5% and 7.8%, respectively, in 2022. The Governing Body implemented a reduced mill rate in 2015 that was partially offset by increases in the City's taxable assessed valuation. While the mill levy remained flat for 2016, assessed valuation increased 7.3%. In 2017 the mill levy decreased due to the aforementioned change in the fire services structure, but this reduced mill levy was partially offset by an 8.3% increase in assessed valuation. In 2018, the mill levy remained flat, but the assessed valuation increased by 10.1%. This increase was fully captured in the Debt Service Fund to partially pay the cost of financing the new, voter-approved Justice Center. FY 2019 includes an assessed valuation increase of 8.3% with a flat mill levy while FY 2020 includes an assessed valuation increase of 6.3% and a flat mill levy. FY 2021 reflects an anticipated increase of 14.8% in assessed valuation due to the return of an abated property to the tax rolls. FY 2022 includes an estimated increase in assessed valuation of 7% with a flat mill levy. Increases in 2021 and 2022, except for the abated property returning to the tax rolls, are minor exceptions allowed under the tax lid legislation for new improvements, CPI adjustments, and increased law enforcement expenditures.
- Sales & Use Tax has been steadily increasing each year. After a moderate increase in 2015, City sales tax jumped 123% in 2016 due partly to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund and also due to the new voter approved .5% City sales tax for the Pavement Management Program. FY 2017 reflected a 5.6% increase, 2018 reflected a 2.4% increase, and 2019 reflected a 2.6% increase mostly from growth in the City. The 2020 Estimate reflects an anticipated overall increase in City sales tax of 5.5%. This includes an anticipated decrease of 2% in general City sales tax due to the effects of COVID-19 which is offset by a much larger increase due to receiving the first, partial year of the Main Street CID sales tax. FY 2021 reflects an anticipated increase of 9.7% which includes a 5% increase reflecting a return to more

normal sales tax increases as well as an increase due to the first full year of the Main Street CID sales tax. FY 2022 anticipates an increase of 8.0% in City sales tax due to an anticipated increase in general City sales tax of 5% and the addition of two new CID sales tax districts, Waverly Plaza and Plaza South.



*FY2022 are estimates only based on historical trends.

The graph above illustrates that overall Gardner has seen a recovery in assessed values starting with small improvements in 2014 and then more vigorous increases in 2015 through the anticipated values in 2022. FY 2018 reflects the first double-digit growth for the City since the mid-2000s with an increase in assessed values of 10.1%. FY 2019 reflects an increase of 8.3% and FY 2020 reflects a 6.3% increase. FY 2021 includes an anticipated increase of 14.8% again due mostly to the aforementioned return of an abated property to the tax rolls. FY 2022 includes an anticipated increase of 7% which is based on historical trends.

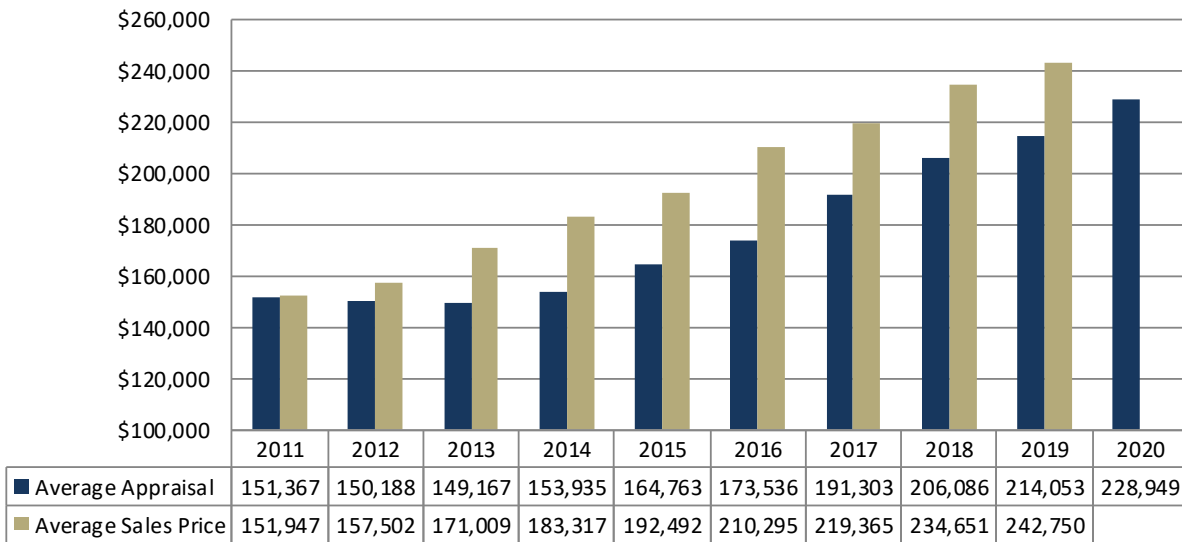
FY 2015 reflects a \$6.6 million increase in assessed value with flat property tax revenues due to a 1.728 mill reduction. In FY 2016, property tax revenues were up overall due to a 7.3% increase in assessed values. The City moved 2 mills from the General Fund to the Debt Service Fund to cover delinquent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

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

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

FY 2019 reflects an 8.3% increase in assessed valuation. FY 2020 forecasts a 3% increase in property taxes but a 6.3% increase in assessed valuation. This inability to capture gains in assessed valuation through property tax revenues is a direct result of the tax lid. The same scenario occurs in FY 2021 and 2022 with anticipated assessed valuation increases of 14.8% and 7% but only 9.5% and 5.4% increases in property tax revenues, respectively.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City’s average home sale prices have been increasing steadily since 2012 and have increased every year since then, without fail, through 2019. 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 \$230,056,443 and a mill levy rate of 20.710 in 2021 and a forecasted valuation of \$246,160,394 in 2022. Kansas law requires annual budget approval so the 2022 mill levy rate will be calculated at that time. An estimated delinquency rate of 6.6% was also included in the calculation.
Motor Vehicle Tax	Motor vehicle tax is a tax levied on registered motor vehicles within the City. The tax is computed by multiplying the county average mill rate by the assessed valuation of the motor vehicle.	Motor vehicle tax is estimated based on the City's anticipated share of the estimated countywide collections. Motor vehicle taxes are distributed to cities in Johnson County based on their mill rate. Estimates are provided by Johnson County.
Sales & Use Tax	Sales tax is a tax levied on the retail price of an item being purchased. Use tax is a sales tax paid on personal property purchased outside the City, but "used, stored, or consumed" within the City unless the property has already been subject to such a tax. The City receives this revenue from their own local sales and use tax.	City Sales and Use tax includes an anticipated increase in general City sales tax of 5% over the biennial period. The 2020 Estimate was revised to show a slight decrease in general City sales tax due to the effects of COVID-19. However, due to the addition of new CID districts in 2020 (one) and 2022 (two), overall sales and use tax are expected to increase 5.5% in FY 2020 Estimate, 9.7% in FY 2021 and 8.0% in FY 2022. The City is closely monitoring the general City sales tax trends, which are currently more favorable than anticipated, and will adjust the 2022 forecast, if needed.
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 13.24%.
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 increase by a modest 2% over the biennial period due to conservative growth 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.

REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Methods
Charges for Services	Charges for services consist of revenues received as a reimbursement for services provided, such as electric, water and wastewater user charges, recreation program fees, Aquatic Center fees, inspection fees, hangar rentals, General Fund Cost Allocation revenue and other miscellaneous revenues.	Charges for services are estimated using historical trends and departmental estimates, with the exception of utility charges and the cost allocation revenue. Utility charges are estimated using historical trends, growth projections and anticipated rate increases. The growth projection used in Electric for the biennial period was 1% while Water and Wastewater used a 2% growth factor. A rate increase of 3.7% was budgeted in the Water Fund for FY 2021 and 2022. Cost allocation revenue is estimated based on research and analysis of historical trends as well as expenditure projections for those departments being allocated.
Fines & Fees	Fines & Fees 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 fees 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, a review of current year's collections to date, and anticipated development. Revenues in the 2020 Estimate were lowered significantly for this revenue stream due to the effects of COVID-19. The City anticipates a return to more normal revenues in FY 2021 and included a modest 2% increase in FY 2022.
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	Investment earnings include 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, bond proceeds, 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



2021 Budget
Budget Summary - All Funds

	General Fund	Debt Service Fund	Capital Improvement Reserve	Park Improvement Reserve
Fund Balance 1/1	\$ 4,027,619	\$ 1,374,016	\$ 113,837	\$ 257,618
Revenues:				
Taxes	7,042,300	1,486,800	-	-
Intergovernmental	2,348,200	428,000	-	-
Special Assessments	-	1,074,500	-	-
License & Permits	303,600	-	-	-
Charges for services	3,041,200	-	-	180,900
Fines & Fees	549,000	-	-	-
Investment Earnings	12,700	14,000	-	200
Miscellaneous & Other	21,200	7,365,000	-	-
Total Revenue	13,318,200	10,368,300	-	181,100
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	31,000	-	-
Transfer from Main St Marketplace CID	13,600	-	-	-
Transfer from Electric	890,000	31,500	-	-
Transfer from Water	-	39,700	-	-
Transfer from Wastewater	-	47,900	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	903,600	150,100	-	-
Total Sources	14,221,800	10,518,400	-	181,100
Expenditures:				
Personal Services	9,994,400	-	-	-
Operating	2,729,300	-	-	-
Capital Outlay	235,000	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	1,444,300	-	-	-
Debt Service	-	11,067,600	-	-
Total Expenditures	14,403,000	11,067,600	-	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	14,403,000	11,067,600	-	-
Sources Over(Under) Uses	(181,200)	(549,200)	-	181,100
Fund Balance @ 12/31	\$ 3,846,419	\$ 824,816	\$ 113,837	\$ 438,718

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Economic Development	BD Project Fund	Land Bank	Special Alcohol & Drug
Fund Balance 1/1	\$ 43,452	\$ 27,981	\$ 2,500	\$ 98,769
Revenues:				
Taxes	222,000	-	-	-
Intergovernmental	-	-	-	43,200
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	200
Miscellaneous & Other	-	-	-	-
Total Revenue	222,000	-	-	43,400
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	222,000	-	-	43,400
Expenditures:				
Personal Services	-	-	-	-
Operating	175,000	-	2,500	19,200
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	175,000	-	2,500	19,200
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	175,000	-	2,500	19,200
Sources Over(Under) Uses	47,000	-	(2,500)	24,200
Fund Balance @ 12/31	\$ 90,452	\$ 27,981	\$ -	\$ 122,969

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Special Parks	Special Olympics	Mayor's Christmas Tree	Infrastructure Special Sales Tax
Fund Balance 1/1	\$ 49,214	\$ 9,428	\$ 4,717	\$ 1,044,806
Revenues:				
Taxes	-	-	-	1,273,000
Intergovernmental	43,200	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	300	-	-	2,000
Miscellaneous & Other	-	2,800	4,200	-
Total Revenue	43,500	2,800	4,200	1,275,000
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	43,500	2,800	4,200	1,275,000
Expenditures:				
Personal Services	-	-	-	-
Operating	-	3,800	3,000	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	500,000
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	635,400
Total Expenditures	-	3,800	3,000	1,135,400
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	-	3,800	3,000	1,135,400
Sources Over(Under) Uses	43,500	(1,000)	1,200	139,600
Fund Balance @ 12/31	\$ 92,714	\$ 8,428	\$ 5,917	\$ 1,184,406

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Law Enforcement	Street Improvement	Special Highway	Plaza South CID
Fund Balance 1/1	\$ 12,590	\$ 1,459,212	\$ 5,096,294	\$ -
Revenues:				
Taxes	-	38,000	-	-
Intergovernmental	-	-	4,645,000	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	100	8,000	12,100	-
Miscellaneous & Other	-	-	3,626,800	-
Total Revenue	100	46,000	8,283,900	-
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	100	46,000	8,283,900	-
Expenditures:				
Personal Services	-	-	-	-
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	9,205,000	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	599,700	-
Total Expenditures	-	-	9,804,700	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	31,000	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	31,000	-
Total Uses	-	-	9,835,700	-
Sources Over(Under) Uses	100	46,000	(1,551,800)	-
Fund Balance @ 12/31	\$ 12,690	\$ 1,505,212	\$ 3,544,494	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Waverly Plaza CID	Main St Marketplace CID	Main St Marketplace TIF	Electric
Fund Balance 1/1	\$ -	\$ 33,600	\$ -	\$ 14,033,693
Revenues:				
Taxes	-	462,400	194,200	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	17,902,800
Fines & Fees	-	-	-	-
Investment Earnings	-	200	100	34,000
Miscellaneous & Other	-	-	-	35,200
Total Revenue	-	462,600	194,300	17,972,000
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	585,000
Total	-	-	-	585,000
Total Sources	-	462,600	194,300	18,557,000
Expenditures:				
Personal Services	-	-	-	1,919,800
Operating	-	9,200	194,300	10,915,300
Capital Outlay	-	-	-	132,000
Capital Improvement	-	-	-	750,000
Cost Allocation	-	-	-	429,000
Internal Services	-	-	-	820,600
Debt Service	-	451,700	-	424,100
Total Expenditures	-	460,900	194,300	15,390,800
Transfer to Other Funds:				
Transfer to General Fund	-	13,600	-	890,000
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	31,500
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	13,600	-	921,500
Total Uses	-	474,500	194,300	16,312,300
Sources Over(Under) Uses	-	(11,900)	-	2,244,700
Fund Balance @ 12/31	\$ -	\$ 21,700	\$ -	\$ 16,278,393

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Electric Capital Replacement	Water	Wastewater	Airport
Fund Balance 1/1	\$ 3,140,334	\$ 4,469,114	\$ 2,362,948	\$ 347,325
Revenues:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	702,500
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	7,182,600	6,229,200	264,400
Fines & Fees	-	-	-	-
Investment Earnings	18,000	15,000	6,100	2,500
Miscellaneous & Other	-	1,600,000	20,000,000	-
Total Revenue	18,000	8,797,600	26,235,300	969,400
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	500,000	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	500,000	-
Total Sources	18,000	8,797,600	26,735,300	969,400
Expenditures:				
Personal Services	-	939,400	864,400	30,200
Operating	-	1,856,800	1,115,900	117,800
Capital Outlay	-	205,000	170,500	-
Capital Improvement	-	1,950,000	20,000,000	108,000
Cost Allocation	-	735,700	680,300	-
Internal Services	-	581,100	534,700	26,500
Debt Service	-	2,352,900	2,883,500	43,900
Total Expenditures	-	8,620,900	26,249,300	326,400
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	500,000	-	-
Transfer to Debt Service	-	39,700	47,900	-
Transfer to Electric Fund	-	-	-	585,000
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	539,700	47,900	585,000
Total Uses	-	9,160,600	26,297,200	911,400
Sources Over(Under) Uses	18,000	(363,000)	438,100	58,000
Fund Balance @ 12/31	\$ 3,158,334	\$ 4,106,114	\$ 2,801,048	\$ 405,325

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	Information Technology	Building Services	Risk Services	Utility Billing
Fund Balance 1/1	\$ -	\$ -	\$ -	\$ -
Revenues:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	849,200	418,900	1,102,800	1,195,300
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous & Other	-	-	-	-
Total Revenue	849,200	418,900	1,102,800	1,195,300
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	849,200	418,900	1,102,800	1,195,300
Expenditures:				
Personal Services	326,300	84,400	77,600	582,300
Operating	439,300	258,800	953,900	346,400
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	62,300	62,500	62,300	151,600
Internal Services	21,300	13,200	9,000	115,000
Debt Service	-	-	-	-
Total Expenditures	849,200	418,900	1,102,800	1,195,300
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	849,200	418,900	1,102,800	1,195,300
Sources Over(Under) Uses	-	-	-	-
Fund Balance @ 12/31	\$ -	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2021 Budget
Budget Summary - All Funds

	<u>All Funds Total</u>
Fund Balance 1/1	\$ 38,009,067
Revenues:	
Taxes	10,718,700
Intergovernmental	8,210,100
Special Assessments	1,074,500
License & Permits	303,600
Charges for services	38,367,300
Fines & Fees	549,000
Investment Earnings	125,500
Miscellaneous & Other	<u>32,655,200</u>
Total Revenue	92,003,900
Transfers from Other Funds:	
Transfer from General Fund	-
Transfer from Special Highway	31,000
Transfer from Main St Marketplace CID	13,600
Transfer from Electric	921,500
Transfer from Water	539,700
Transfer from Wastewater	47,900
Transfer from Street Improvement	-
Transfer from Park Improvement	-
Transfer from Airport	<u>585,000</u>
Total	2,138,700
Total Sources	94,142,600
Expenditures:	
Personal Services	14,818,800
Operating	19,140,500
Capital Outlay	742,500
Capital Improvement	32,513,000
Cost Allocation	2,183,700
Internal Services	3,565,700
Debt Service	<u>18,458,800</u>
Total Expenditures	91,423,000
Transfer to Other Funds:	
Transfer to General Fund	903,600
Transfer to Wastewater	500,000
Transfer to Debt Service	150,100
Transfer to Electric Fund	585,000
Transfer to Capital Improvement Reserve	-
Total	<u>2,138,700</u>
Total Uses	<u>93,561,700</u>
Sources Over(Under) Uses	580,900
Fund Balance @ 12/31	<u><u>\$ 38,589,967</u></u>

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	General Fund	Debt Service Fund	Capital Improvement Reserve	Park Improvement Reserve
Fund Balance 1/1	\$ 3,846,419	\$ 824,816	\$ 113,837	\$ 438,718
Revenues:				
Taxes	7,443,400	1,513,500	-	-
Intergovernmental	2,400,600	437,000	-	-
Special Assessments	-	1,650,100	-	-
License & Permits	310,600	-	-	-
Charges for services	3,085,200	-	-	126,000
Fines & Fees	559,600	-	-	-
Investment Earnings	12,800	14,000	-	300
Miscellaneous & Other	120,100	-	-	-
Total Revenue	13,932,300	3,614,600	-	126,300
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	1,800	54,900	-	-
Transfer from Plaza South CID	1,800	-	-	-
Transfer from Main St Marketplace CID	14,500	-	-	-
Transfer from Electric	893,600	-	-	-
Transfer from Water	-	8,300	-	-
Transfer from Wastewater	-	16,500	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	911,700	79,700	-	-
Total Sources	14,844,000	3,694,300	-	126,300
Expenditures:				
Personal Services	10,533,700	-	-	-
Operating	2,769,900	-	-	-
Capital Outlay	235,000	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	1,494,700	-	-	-
Debt Service	-	3,658,400	-	-
Total Expenditures	15,033,300	3,658,400	-	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	15,033,300	3,658,400	-	-
Sources Over(Under) Uses	(189,300)	35,900	-	126,300
Fund Balance @ 12/31	\$ 3,657,119	\$ 860,716	\$ 113,837	\$ 565,018

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Economic Development	BD Project Fund	Land Bank	Special Alcohol & Drug
Fund Balance 1/1	\$ 90,452	\$ 27,981	\$ -	\$ 122,969
Revenues:				
Taxes	226,400	-	-	-
Intergovernmental	-	-	-	43,600
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	200
Miscellaneous & Other	-	-	-	-
Total Revenue	226,400	-	-	43,800
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	226,400	-	-	43,800
Expenditures:				
Personal Services	-	-	-	-
Operating	175,000	-	-	19,200
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	175,000	-	-	19,200
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	175,000	-	-	19,200
Sources Over(Under) Uses	51,400	-	-	24,600
Fund Balance @ 12/31	\$ 141,852	\$ 27,981	\$ -	\$ 147,569

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Special Parks	Special Olympics	Mayor's Christmas Tree	Infrastructure Special Sales Tax
Fund Balance 1/1	\$ 92,714	\$ 8,428	\$ 5,917	\$ 1,184,406
Revenues:				
Taxes	-	-	-	1,337,000
Intergovernmental	43,600	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	400	-	-	2,000
Miscellaneous & Other	-	2,800	4,200	-
Total Revenue	44,000	2,800	4,200	1,339,000
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	44,000	2,800	4,200	1,339,000
Expenditures:				
Personal Services	-	-	-	-
Operating	-	3,800	3,000	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	500,000
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	627,300
Total Expenditures	-	3,800	3,000	1,127,300
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	-	3,800	3,000	1,127,300
Sources Over(Under) Uses	44,000	(1,000)	1,200	211,700
Fund Balance @ 12/31	\$ 136,714	\$ 7,428	\$ 7,117	\$ 1,396,106

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Law Enforcement	Street Improvement	Special Highway	Plaza South CID
Fund Balance 1/1	\$ 12,690	\$ 1,505,212	\$ 3,544,494	\$ -
Revenues:				
Taxes	-	39,000	-	60,000
Intergovernmental	-	-	7,429,000	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	100	8,000	12,200	-
Miscellaneous & Other	-	-	4,000,000	-
Total Revenue	100	47,000	11,441,200	60,000
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	100	47,000	11,441,200	60,000
Expenditures:				
Personal Services	-	-	-	-
Operating	-	-	-	56,200
Capital Outlay	-	-	-	-
Capital Improvement	-	-	10,337,000	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	1,013,900	-
Total Expenditures	-	-	11,350,900	56,200
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	1,800
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	1,800
Total Uses	-	-	11,350,900	58,000
Sources Over(Under) Uses	100	47,000	90,300	2,000
Fund Balance @ 12/31	\$ 12,790	\$ 1,552,212	\$ 3,634,794	\$ 2,000

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Waverly Plaza CID	Main St Marketplace CID	Main St Marketplace TIF	Electric
Fund Balance 1/1	\$ -	\$ 21,700	\$ -	\$ 16,278,393
Revenues:				
Taxes	60,000	494,200	427,800	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	17,974,400
Fines & Fees	-	-	-	-
Investment Earnings	-	200	100	36,000
Miscellaneous & Other	-	-	-	35,200
Total Revenue	60,000	494,400	427,900	18,045,600
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	60,000	494,400	427,900	18,045,600
Expenditures:				
Personal Services	-	-	-	1,997,200
Operating	1,200	9,900	427,900	11,156,200
Capital Outlay	-	-	-	175,000
Capital Improvement	-	-	-	750,000
Cost Allocation	-	-	-	426,400
Internal Services	-	-	-	857,700
Debt Service	-	451,700	-	423,700
Total Expenditures	1,200	461,600	427,900	15,786,200
Transfer to Other Funds:				
Transfer to General Fund	1,800	14,500	-	893,600
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	54,900	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	56,700	14,500	-	893,600
Total Uses	57,900	476,100	427,900	16,679,800
Sources Over(Under) Uses	2,100	18,300	-	1,365,800
Fund Balance @ 12/31	\$ 2,100	\$ 40,000	\$ -	\$ 17,644,193

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Electric Capital Replacement	Water	Wastewater	Airport
Fund Balance 1/1	\$ 3,158,334	\$ 4,106,114	\$ 2,801,048	\$ 405,325
Revenues:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	7,085,000	6,006,500	264,400
Fines & Fees	-	-	-	-
Investment Earnings	18,000	15,000	6,100	2,500
Miscellaneous & Other	-	-	-	-
Total Revenue	18,000	7,100,000	6,012,600	266,900
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	500,000	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	500,000	-
Total Sources	18,000	7,100,000	6,512,600	266,900
Expenditures:				
Personal Services	-	983,500	903,000	31,200
Operating	-	1,799,500	1,058,100	112,400
Capital Outlay	-	12,000	-	-
Capital Improvement	-	1,820,000	750,000	-
Cost Allocation	-	747,900	686,600	-
Internal Services	-	606,400	559,400	27,800
Debt Service	-	2,362,400	2,636,400	37,200
Total Expenditures	-	8,331,700	6,593,500	208,600
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	500,000	-	-
Transfer to Debt Service	-	8,300	16,500	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	508,300	16,500	-
Total Uses	-	8,840,000	6,610,000	208,600
Sources Over(Under) Uses	18,000	(1,740,000)	(97,400)	58,300
Fund Balance @ 12/31	\$ 3,176,334	\$ 2,366,114	\$ 2,703,648	\$ 463,625

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	Information Technology	Building Services	Risk Services	Utility Billing
Fund Balance 1/1	\$ -	\$ -	\$ -	\$ -
Revenues:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	875,200	430,200	1,166,600	1,238,900
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous & Other	-	-	-	-
Total Revenue	875,200	430,200	1,166,600	1,238,900
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	875,200	430,200	1,166,600	1,238,900
Expenditures:				
Personal Services	339,800	87,500	80,600	607,400
Operating	447,800	263,800	1,011,700	352,500
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	65,000	65,200	65,000	159,900
Internal Services	22,600	13,700	9,300	119,100
Debt Service	-	-	-	-
Total Expenditures	875,200	430,200	1,166,600	1,238,900
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	875,200	430,200	1,166,600	1,238,900
Sources Over(Under) Uses	-	-	-	-
Fund Balance @ 12/31	\$ -	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget
Budget Summary - All Funds

	<u>All Funds Total</u>
Fund Balance 1/1	\$ 38,589,967
Revenues:	
Taxes	11,601,300
Intergovernmental	10,353,800
Special Assessments	1,650,100
License & Permits	310,600
Charges for services	38,252,400
Fines & Fees	559,600
Investment Earnings	127,900
Miscellaneous & Other	4,162,300
	<u>67,018,000</u>
Total Revenue	67,018,000
Transfers from Other Funds:	
Transfer from General Fund	-
Transfer from Special Highway	-
Transfer from Waverly Plaza CID	56,700
Transfer from Plaza South CID	1,800
Transfer from Main St Marketplace CID	14,500
Transfer from Electric	893,600
Transfer from Water	508,300
Transfer from Wastewater	16,500
Transfer from Street Improvement	-
Transfer from Park Improvement	-
Transfer from Airport	-
Total	<u>1,491,400</u>
Total Sources	68,509,400
Expenditures:	
Personal Services	15,563,900
Operating	19,668,100
Capital Outlay	422,000
Capital Improvement	14,157,000
Cost Allocation	2,216,000
Internal Services	3,710,700
Debt Service	11,211,000
	<u>66,948,700</u>
Total Expenditures	66,948,700
Transfer to Other Funds:	
Transfer to General Fund	911,700
Transfer to Wastewater	500,000
Transfer to Debt Service	79,700
Transfer to Electric Fund	-
Transfer to Capital Improvement Reserve	-
Total	<u>1,491,400</u>
Total Uses	<u>68,440,100</u>
Sources Over(Under) Uses	69,300
Fund Balance @ 12/31	<u><u>\$ 38,659,267</u></u>

CONSOLIDATED FINANCIAL SCHEDULE



2021-2022 Budget
Budget Summary - All Funds

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Fund Balance 1/1	\$ 29,751,766	\$ 6,153,867	\$ 11,076,067	\$ 38,009,067	\$ 38,589,967
Revenues:					
Taxes	9,672,669	9,931,000	9,581,900	10,718,700	11,601,300
Intergovernmental	4,055,056	10,422,050	12,896,300	8,210,100	10,353,800
Special Assessments	1,111,772	1,062,200	1,062,200	1,074,500	1,650,100
License & Permits	306,785	257,000	303,600	303,600	310,600
Charges for services	34,348,544	37,230,390	35,718,900	38,367,300	38,252,400
Fines & Fees	538,399	542,800	484,000	549,000	559,600
Investment Earnings	719,165	138,000	114,100	125,500	127,900
Miscellaneous & Other	12,252,408	40,200,600	39,902,500	32,655,200	4,162,300
Total Revenue	63,004,798	99,784,040	100,063,500	92,003,900	67,018,000
Transfers from Other Funds:					
Transfer from General Fund	5,000	-	56,300	-	-
Transfer from Special Highway	27,300	29,000	29,000	31,000	-
Transfer from Waverly Plaza CID	-	-	-	-	56,700
Transfer from Plaza South CID	-	-	-	-	1,800
Transfer from Main St Marketplace CID	-	-	8,100	13,600	14,500
Transfer from Electric	1,479,500	911,600	881,600	921,500	893,600
Transfer from Water	1,043,600	1,045,300	1,037,600	539,700	508,300
Transfer from Wastewater	70,100	71,700	45,800	47,900	16,500
Transfer from Airport	-	-	-	585,000	-
Transfer from Street Improvement	26,100	25,900	-	-	-
Transfer from Park Improvement	152,177	97,100	97,100	-	-
Transfer from Capital Projects	207,635	-	-	-	-
Total	3,011,412	2,180,600	2,155,500	2,138,700	1,491,400
Total Sources	66,016,210	101,964,640	102,219,000	94,142,600	68,509,400
Expenditures:					
Personal Services	13,678,849	14,275,600	13,759,900	14,818,800	15,563,900
Operating	17,727,939	22,454,200	23,559,100	19,140,500	19,668,100
Capital Outlay	1,424,878	497,400	356,300	742,500	422,000
Capital Improvement	33,904,279	14,828,400	21,337,200	32,513,000	14,157,000
Cost Allocation	1,987,908	2,074,000	2,074,000	2,183,700	2,216,000
Internal Services	3,200,757	3,616,400	3,500,700	3,565,700	3,710,700
Debt Service	9,755,888	8,788,200	8,543,300	18,458,800	11,211,000
Total Expenditures	81,680,498	66,534,200	73,130,500	91,423,000	66,948,700
Transfer to Other Funds:					
Transfer to General Fund	866,900	882,200	860,300	903,600	911,700
Transfer to Land Bank	5,000	-	-	-	-
Transfer to Electric Fund	-	-	-	585,000	-
Transfer to Wastewater	1,200,000	1,000,000	1,000,000	500,000	500,000
Transfer to Airport	585,000	-	-	-	-
Transfer to Debt Service	202,335	201,300	141,800	150,100	79,700
Transfer to Capital Imp Reserve	152,177	97,100	153,400	-	-
Total	3,011,412	2,180,600	2,155,500	2,138,700	1,491,400
Total Uses	84,691,910	68,714,800	75,286,000	93,561,700	68,440,100
Sources Over(Under) Uses	(18,675,700)	33,249,840	26,933,000	580,900	69,300
Fund Balance @ 12/31	\$ 11,076,066	\$ 39,403,707	\$ 38,009,067	\$ 38,589,967	\$ 38,659,267

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



City of Gardner General Fund	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 4,029,900	\$ 3,551,400	\$ 3,786,119	\$ 4,027,619	\$ 3,846,419
Revenue:					
Taxes	6,368,702	6,604,000	6,520,500	7,042,300	7,443,400
Intergovernmental	2,318,007	2,369,200	2,283,400	2,348,200	2,400,600
Licenses & Permits	306,785	257,000	303,600	303,600	310,600
Charges for Service	2,882,631	2,955,300	2,358,000	3,041,200	3,085,200
Fines and fees	538,399	542,800	484,000	549,000	559,600
Investment earnings	102,181	25,300	12,600	12,700	12,800
Other	55,036	21,200	184,500	21,200	120,100
Transfers In	866,900	882,200	860,300	903,600	911,700
Capital lease proceeds	180,000	-	-	-	-
Sale of City Assets	11,120	-	-	-	-
Revenue Total	<u>13,629,761</u>	<u>13,657,000</u>	<u>13,006,900</u>	<u>14,221,800</u>	<u>14,844,000</u>
% increase from previous year	5%	4%	-1%	4%	4%
Expenditures:					
Operations:					
Administration	1,571,269	1,819,900	1,504,000	1,711,900	1,775,100
Finance	1,222,015	1,282,800	1,259,500	1,301,800	1,373,800
Business and Economic Development	1,015,521	1,042,300	1,023,900	1,043,500	1,087,200
Police	4,765,943	4,740,200	4,818,900	5,236,600	5,508,600
Public Works	2,276,570	2,355,800	2,169,700	2,377,000	2,465,100
Parks & Recreation	2,530,872	2,549,000	1,877,100	2,497,200	2,588,500
Operations Total	<u>13,382,190</u>	<u>13,790,000</u>	<u>12,653,100</u>	<u>14,168,000</u>	<u>14,798,300</u>
Capital Outlay:					
Finance	14,900	-	-	-	-
Police	229,826	176,000	-	190,000	190,000
Public Works	190,677	11,400	45,000	45,000	45,000
Parks & Recreation	50,949	-	11,000	-	-
Capital Outlay Total	<u>486,352</u>	<u>187,400</u>	<u>56,000</u>	<u>235,000</u>	<u>235,000</u>
Transfers Out	5,000	-	56,300	-	-
Expenditure Total	<u>13,873,542</u>	<u>13,977,400</u>	<u>12,765,400</u>	<u>14,403,000</u>	<u>15,033,300</u>
% increase from previous year	4%	3%	-6%	3%	4%
Surplus/(Shortfall)	(243,781)	(320,400)	241,500	(181,200)	(189,300)
Funds Available Dec 31	<u>\$ 3,786,119</u>	<u>\$ 3,231,000</u>	<u>\$ 4,027,619</u>	<u>\$ 3,846,419</u>	<u>\$ 3,657,119</u>

CITY OF GARDNER ANNUAL BUDGET



REVENUE SOURCE	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Ad Valorem Property Tax	\$ 2,703,554	\$ 2,825,000	\$ 2,825,000	\$ 3,168,000	\$ 3,390,000
Back Tax Collections	(3,856)	24,000	8,000	8,000	8,000
Motor Vehicle Tax	308,113	293,000	305,000	358,000	375,900
Property Tax Subtotal	3,007,811	3,142,000	3,138,000	3,534,000	3,773,900
City Sales Tax	2,459,542	2,570,000	2,441,500	2,533,800	2,660,000
City Use Tax	644,347	579,000	689,500	724,000	760,000
City Tax Subtotal	3,103,889	3,149,000	3,131,000	3,257,800	3,420,000
Natural Gas Franchise	147,919	140,000	148,000	148,000	148,000
Telephone Franchise	8,015	25,000	8,000	8,000	8,000
Cable Television Franchise	88,297	133,000	88,000	87,000	86,000
Electric Franchise (KCPL)	12,771	15,000	7,500	7,500	7,500
Franchise Tax Subtotal	257,002	313,000	251,500	250,500	249,500
Taxes Total	6,368,702	6,604,000	6,520,500	7,042,300	7,443,400
County Sales Tax	1,728,349	1,852,000	1,666,800	1,728,000	1,763,000
County Use Tax	387,631	399,000	414,800	415,000	432,000
County Tax Subtotal	2,115,980	2,251,000	2,081,600	2,143,000	2,195,000
Operating Contributions	120,165	80,000	120,000	120,000	120,000
Grants	13,325	-	-	-	-
Federal Grants	28,416	-	41,000	42,000	42,000
Grants Subtotal	161,906	80,000	161,000	162,000	162,000
Local Alcohol Liquor Tax	40,121	38,200	40,800	43,200	43,600
Liquor Tax Subtotal	40,121	38,200	40,800	43,200	43,600
Intergovernmental Total	2,318,007	2,369,200	2,283,400	2,348,200	2,400,600
Business Licenses & Payments	7,660	1,400	7,000	7,000	7,000
Beer and Liquor License	3,775	4,800	3,000	3,000	3,000
Licenses Subtotal	11,435	6,200	10,000	10,000	10,000
Building & Construction Permits	281,820	237,800	280,000	280,000	287,000
Animal Licenses & Impoundment	8,427	7,800	8,400	8,400	8,400
Lake Dock Permits	5,103	5,200	5,200	5,200	5,200
Permits Subtotal	295,350	250,800	293,600	293,600	300,600
Licenses/Permits Total	306,785	257,000	303,600	303,600	310,600
GF Cost Allocation Revenue	2,153,508	2,249,900	2,249,900	2,388,100	2,427,900
GF Cost Allocation-Airport	(165,600)	(175,900)	(175,900)	(204,400)	(211,900)
Cost Allocation Subtotal	1,987,908	2,074,000	2,074,000	2,183,700	2,216,000
Recreation Programs	196,976	290,000	98,000	200,000	204,000
Instructional Recreation Fees	12,736	15,200	6,000	15,500	15,800
Swimming Pool Fees	275,786	270,000	-	270,000	270,000
Swimming Lessons	30,275	34,000	-	32,000	33,000
Special Events	37,619	30,000	30,000	35,000	36,000
Concessions	69,910	75,100	35,000	70,000	71,400
Advertising	19,867	13,000	13,000	20,000	21,000
Tournaments	63,618	53,000	32,000	60,000	63,000
Donations and Sponsorships	1,750	-	-	-	-
Facility Rental	26,148	30,000	10,000	25,000	25,000
Aquatic Concessions	70,585	53,000	-	70,000	70,000
Recreation Charges Subtotal	805,270	863,300	224,000	797,500	809,200

CITY OF GARDNER ANNUAL BUDGET



REVENUE SOURCE	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Inspection Fees	74,662	10,000	50,000	50,000	50,000
Zoning and Subdivision Fees	14,791	7,000	10,000	10,000	10,000
Street Signs	-	1,000	-	-	-
Fee Subtotal	89,453	18,000	60,000	60,000	60,000
Charges for Services Total	2,882,631	2,955,300	2,358,000	3,041,200	3,085,200
Court Fines	407,850	443,000	367,000	416,000	424,000
Court Fees	79,400	57,600	71,000	81,000	82,600
Diversion	51,149	42,200	46,000	52,000	53,000
Fines and Fees Total	538,399	542,800	484,000	549,000	559,600
Interest on Idle Funds	102,181	25,300	12,600	12,700	12,800
Investment Earnings Total	102,181	25,300	12,600	12,700	12,800
Mowing Special Assessments	7,722	6,000	6,000	6,000	6,000
Copies/Plans/Codes	8,460	5,000	6,000	5,000	5,000
Miscellaneous	(2,047)	6,200	20,000	6,200	6,200
Returned Checks	2,250	3,000	2,300	3,000	3,000
Reimbursed Expense	3,349	-	-	-	-
Donations	4,245	-	-	-	-
Developer Reimbursements	30,000	-	54,200	-	-
Origination fee	-	-	95,000	-	98,900
Royalties	1,057	1,000	1,000	1,000	1,000
Misc. - Other Total	55,036	21,200	184,500	21,200	120,100
Electric Fund Transfer	866,900	882,200	852,200	890,000	893,600
Main Street Marketplace CID Transfer	-	-	8,100	13,600	14,500
Plaza South CID Transfer	-	-	-	-	1,800
Waverly Plaza CID Transfer	-	-	-	-	1,800
Transfers In Total	866,900	882,200	860,300	903,600	911,700
Capital Lease Proceeds	180,000	-	-	-	-
Capital Lease Proceeds Total	180,000	-	-	-	-
Sale of City Property	11,120	-	-	-	-
Proceeds from sale of Capital Assets Total	11,120	-	-	-	-
Total Other Financing Sources/(Uses)	1,058,020	882,200	860,300	903,600	911,700
	\$ 13,629,761	\$ 13,657,000	\$ 13,006,900	\$ 14,221,800	\$ 14,844,000
	=====	=====	=====	=====	=====

ADMINISTRATION



Overview

The Administration Department is comprised of the following programs: City Administrator, Mayor and City Council, Public Information, Human Resources, Risk Management, Information Technology Services, City Clerk and Building Services. The Administration Department directs policy in areas related to all four strategic priorities: economic development, quality of life, fiscal stewardship, and infrastructure/asset management, assuring the needs of the growing community are met or exceeded.

The Administration Department is overseen by the City Administrator, who is appointed by the Governing Body to direct the delivery of municipal services and provide expert advice on City operations. The City Administrator is responsible for planning, organizing and directing the activities of all municipal operations and appoints all Department Directors. Additionally, the City Administrator performs activities as provided in the Municipal Code, such as ensuring that all laws and ordinances are enforced and implementing policies established by the City Council.

Contact Information



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

www.gardnerkansas.gov/administration
www.facebook.com/CityofGardnerKSGovernment
www.twitter.com/GardnerKansas



ADMINISTRATION

Services

Policy Development

One of the core functions of Administration is to provide policies to guide staff in the execution of City operations. These policies are based on many factors including developments and emerging trends in local government and direction from the Mayor and City Council. The City Administrator is responsible for implementation of those directives. Administration staff works with city departments, engineers and contractors to facilitate the planning, development and implementation of city projects. The City Administrator also sets the agenda for the City Council meetings and is ultimately responsible for the content of the City Council agenda packets.

Public Information

The City provides timely, accurate and consistent information through integrated communications to educate and inform the public of city policy, encourage public involvement and to strengthen its relationship with its residents. Staff also communicates through effective marketing and branding methods to help promote the city for economic development. Public information is delivered through print, digital and social media outlets.

Human Resources / Risk Management Fund

Human Resources staff balances the needs of employees and the City through the development and implementation of policies, programs and services such as hiring, training, retention, compensation and benefits, and risk management. Risk Management Services are accounted for in a separate internal service fund.

Information Technology Services / Information Technology Fund

Information Technology (I.T.) staff is responsible for the management of all technology within the City, including servers, networked phone systems, computers and copier equipment. The fiscal activities associated with IT Services are accounted for in a separate internal service fund.

City Clerk

The City Clerk's Office maintains, protects, and preserves the official records of the City. The City Clerk is designated the Freedom of Information Officer and coordinates requests for records in accordance with the Kansas Open Records Act and the City's records management program. The City Clerk creates the agenda packets for the City Council meetings and makes them available prior to City Council meetings.

Building Services Division / Building Services Fund

The Building Services Division provides quality repairs and preventive maintenance for city buildings and furnishings. The buildings consist of the following: City Hall, Justice Center, Senior Center, Public Works Operations, Electric Administration and Distribution, Kill Creek Water Resource Recovery Facility and the Hillsdale Water Plant. Funding for this division comes from the Building Services Fund.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Administration	4.0	4.0	4.0	4.0
Human Resources	4.0	4.0	4.0	4.0
Information Technology (I.T.)	3.0	3.0	3.0	3.0
Building Services	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0
TOTAL	13.0	13.0	13.0	13.0

ADMINISTRATION

2021-2022 Goals and Objectives

- Collaborate with strategic partners to provide public services to the community
- Implement process improvement programs
- Earn 2021 GFOA Distinguished Budget Presentation Award
- Revise the performance evaluation form
- Review and revise job descriptions
- Review and revise the City's wellness program
- Provide annual media training to all City staff
- Educate entire City staff on new City standards style guide
- Complete redesign of the homepage for the City's existing webpage
- Grow network and server resources as necessary to meet the needs of City staff

2019—2020 Accomplishments

- Switched from membership in a consortium to the use of an insurance broker in order to provide better health and other ancillary insurance options for City staff
- Revised several important aspects of the Personnel Policy Manual
- Coordinated quarterly all employee meetings
- Coordinated several community events for special holidays and city economic development projects (groundbreakings, ribbon-cuttings, etc.)
- Project managed major TV-produced video to bolster economic development efforts
- Completed major campaigns to inform and educate the public about community initiatives including smart meters, fireworks, safety, crosswalk safety, and the 2020 census
- Set up the IT operations for the Police Department and Municipal Court in the new Justice Center
- Created secure remote work option for people required to work from home because of COVID-19 quarantines
- Completed and tested a new fiber connection with Johnson County
- Prepared 25 City Council meeting agenda packets and accompanying official meeting minutes in 2019
- Prepared and attested to 90 ordinances and resolutions in 2019
- Helped to facilitate the annexation of over 890 acres of land into the Gardner city limits in 2019

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	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
4	Maintain a healthy and productive workforce	Workers' compensation claims	----	12	10	9	8
		Experience Mod Rate	----	0.88	0.89	0.88	0.87
4	Reduce workers' compensation costs	Average cost per claim	----	\$8,051	\$7,500	\$7,000	\$6,500
		Expenditures for workers' compensation per \$100 of salary and benefits	----	\$1.61	\$1.60	\$1.59	\$1.58
4	Reduce turnover	Turnover rate	10%	11%	10%	10%	10%
		Percent of non-seasonal employees completing probationary period	81%	100%	90%	90%	90%

DID YOU KNOW?

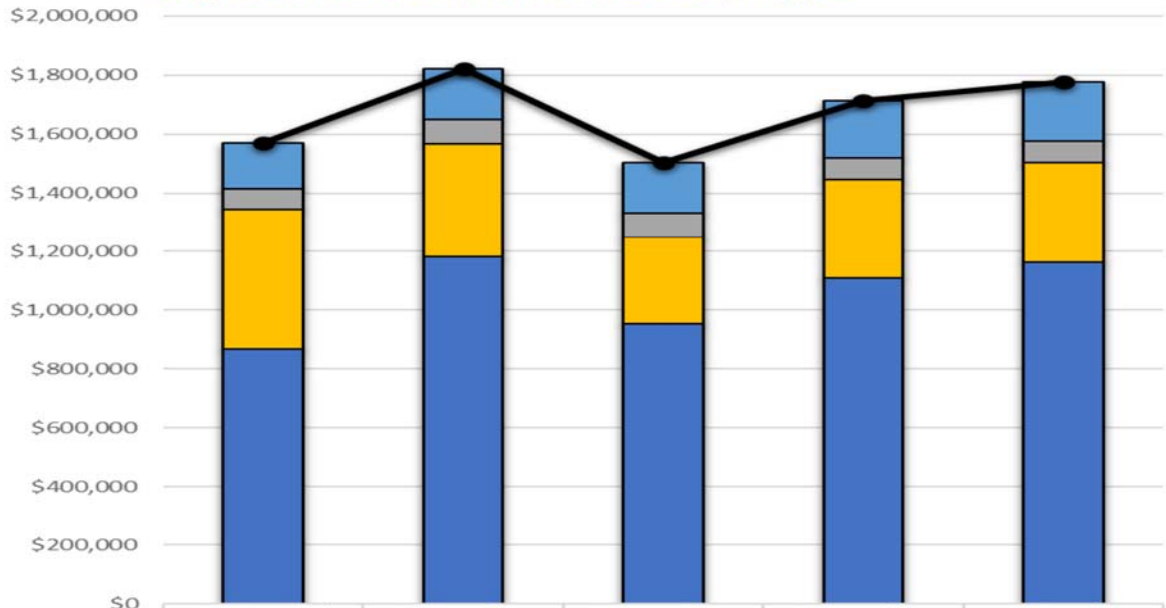
The Communications Office hosts an annual MLK event to celebrate the life and legacy of Dr. Martin Luther King and promote equality and diversity in the community

ADMINISTRATION



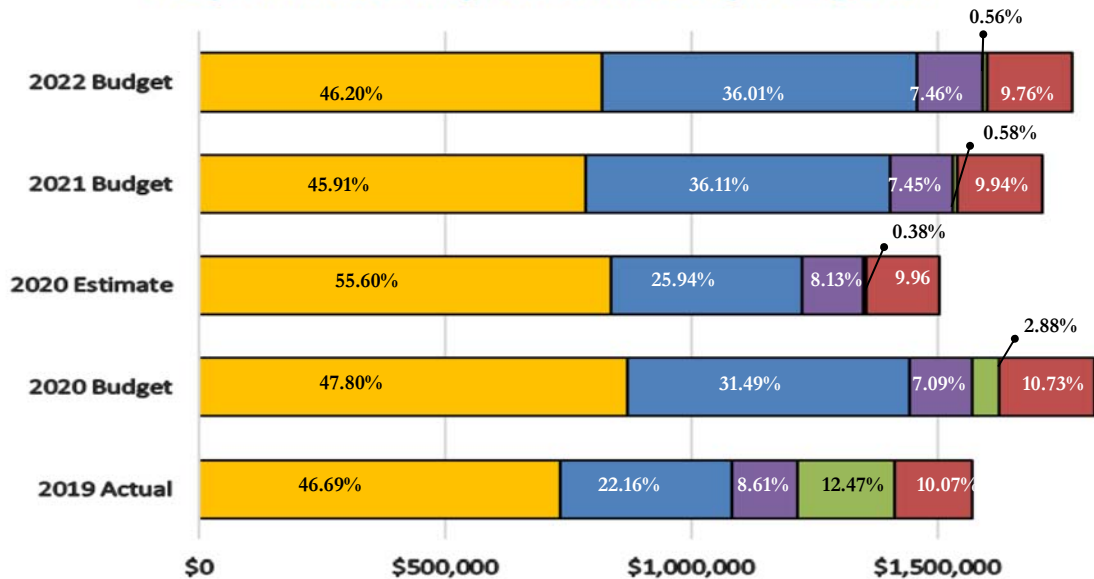
Department Financial Summaries

Department Expenditures by Type



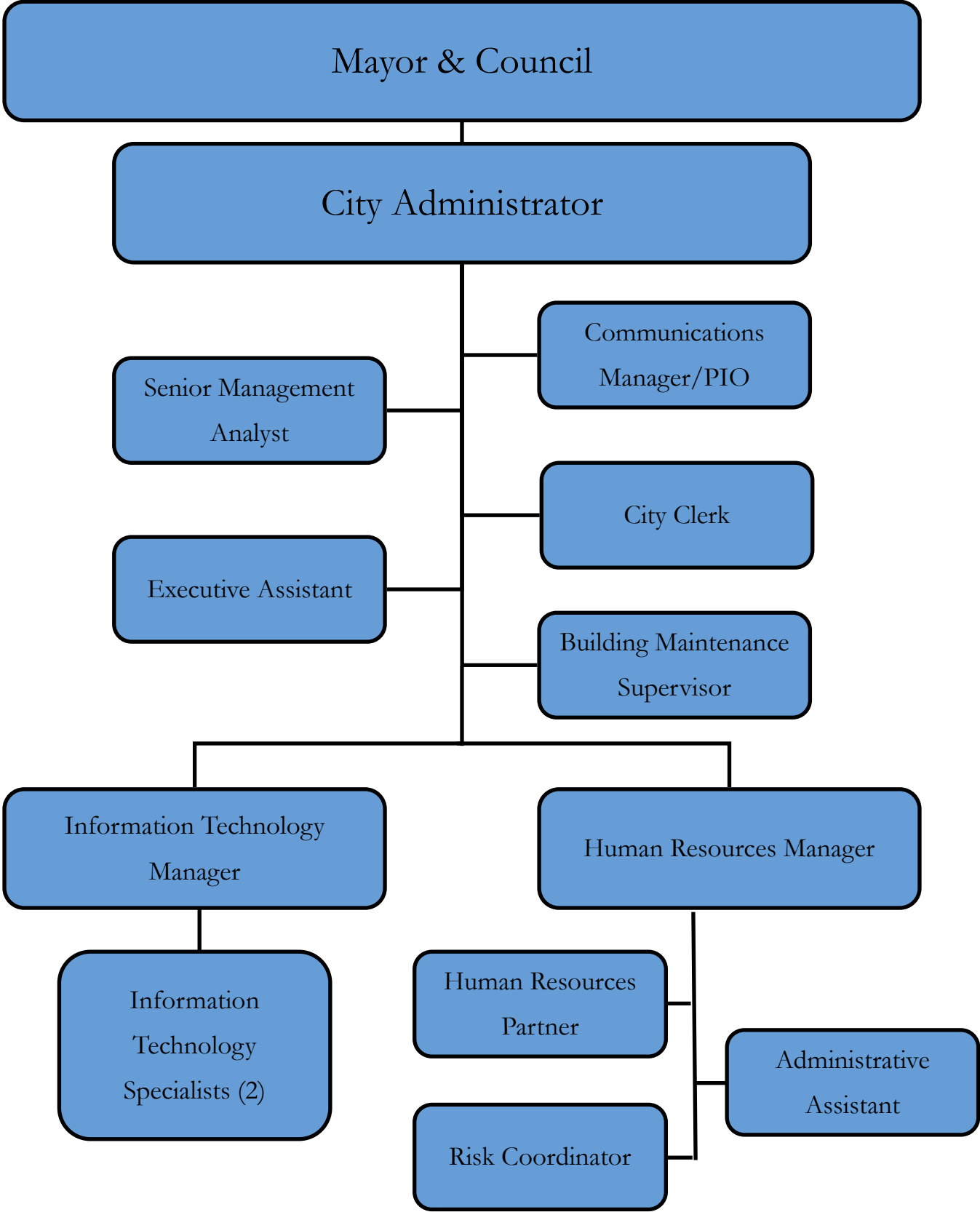
	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Internal Services	\$156,487	\$171,700	\$173,700	\$191,100	\$198,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Commodities	\$69,895	\$81,000	\$79,900	\$74,400	\$73,900
Contractual Services	\$478,446	\$386,100	\$296,900	\$336,500	\$341,100
Personal Services	\$866,441	\$1,181,100	\$953,500	\$1,109,900	\$1,162,000
Total	\$1,571,269	\$1,819,900	\$1,504,000	\$1,711,900	\$1,775,100

Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Administration	\$733,689	\$870,000	\$836,200	\$786,000	\$820,100
Human Resources	\$348,177	\$573,000	\$390,100	\$618,200	\$639,300
City Clerk	\$135,303	\$129,100	\$122,200	\$127,600	\$132,400
Economic Development	\$195,871	\$52,500	\$5,700	\$10,000	\$10,000
Mayor	\$158,229	\$195,300	\$149,800	\$170,100	\$173,300

Administration



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 618,975	\$ 676,000	\$ 683,400	\$ 639,600	\$ 658,500
Overtime	8,783	5,100	5,000	7,400	8,800
Part-Time	27,355	28,700	27,700	27,700	28,700
Seasonal	-	6,000	-	-	6,000
Market/Merit Pool	-	191,500	-	200,700	209,600
Health & Dental Insurance	83,061	110,100	95,900	98,100	106,300
Life Insurance	389	500	500	200	200
Social Security	47,951	54,800	54,800	51,700	53,700
Unemployment Compensation	619	700	700	1,300	1,300
KPERS Retirement	66,285	75,300	68,600	66,300	71,500
Deferred Compensation	13,023	32,400	16,900	16,900	17,400
Total	866,441	1,181,100	953,500	1,109,900	1,162,000
Contractual Services					
Legal Services	161,384	158,000	158,000	166,000	171,000
Outsourced Services	222,200	92,600	63,400	71,700	71,700
Telephone	908	1,500	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	24,553	52,000	15,400	29,500	29,500
Dues/Subscriptions	32,343	40,100	35,000	36,300	36,300
Recruitment	10,881	10,000	3,000	10,000	10,000
Advertising/Legal Notices	10,003	6,900	2,400	2,500	2,500
Printing	10,297	14,700	12,900	13,300	13,300
Postage	5,496	9,900	5,400	5,800	5,400
Taxes and Assesments	381	400	400	400	400
Total	478,446	386,100	296,900	336,500	341,100
Commodities					
Furniture and Equipment	200	-	-	500	-
Operating Supplies	8,162	12,200	27,300	12,000	12,000
Special Events	22,778	28,600	12,400	22,900	22,900
Donations & Sympathy	38,755	40,200	40,200	39,000	39,000
Total	69,895	81,000	79,900	74,400	73,900
Internal Services					
Building Services	38,785	39,800	39,600	41,700	43,700
IT Services	93,831	104,800	99,700	110,400	113,200
Risk Services	23,871	27,100	34,400	39,000	41,200
Total	156,487	171,700	173,700	191,100	198,100
Total Expenditures	\$ 1,571,269	\$ 1,819,900	\$ 1,504,000	\$ 1,711,900	\$ 1,775,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Part-Time	\$ 27,355	\$ 28,700	\$ 27,700	\$ 27,700	\$ 28,700
Social Security	2,093	2,200	2,100	2,100	2,200
KPERS Retirement	840	900	800	800	900
Total	30,288	31,800	30,600	30,600	31,800
Contractual Services					
Outsourced Services	1,351	12,000	-	-	-
Meetings/Training/Travel/Cont Ed	1,506	6,700	600	3,000	3,000
Dues/Subscriptions	28,542	30,400	29,900	29,900	29,900
Advertising/Legal Notice	300	1,900	500	500	500
Total	31,699	51,000	31,000	33,400	33,400
Commodities					
Operating Supplies	322	2,000	600	1,000	1,000
Special Events	16,347	22,900	5,400	15,900	15,900
Donations & Sympathy	38,755	40,200	40,200	39,000	39,000
Total	55,424	65,100	46,200	55,900	55,900
Internal Services					
Building Services	11,035	11,400	11,400	13,700	14,300
IT Services	23,461	29,000	22,800	27,800	28,900
Risk Services	6,322	7,000	7,800	8,700	9,000
Total	40,818	47,400	42,000	50,200	52,200
Total Expenditures	\$ 158,229	\$ 195,300	\$ 149,800	\$ 170,100	\$ 173,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 376,560	\$ 426,500	\$ 428,400	\$ 384,600	\$ 395,900
Overtime	2,603	1,200	1,100	1,900	2,300
Seasonal	-	6,000	-	-	6,000
Health & Vision Insurance	36,980	59,600	54,500	55,700	60,400
Life Insurance	186	200	200	100	100
Social Security	26,812	33,200	32,900	29,600	30,900
Unemployment Compensation	373	400	400	800	800
KPERS Retirement	39,752	47,900	42,900	39,800	42,800
Deferred Compensation	12,602	31,400	16,500	16,500	17,000
Total	495,868	606,400	576,900	529,000	556,200
Contractual Services					
Legal Services	156,671	155,000	150,000	160,000	165,000
Outsourced Services	3,634	5,000	2,800	5,000	5,000
Telephone	487	1,000	500	500	500
Meetings/Training/Travel/Cont Ed	8,204	13,800	8,100	9,200	9,200
Dues/Subscriptions	2,743	8,200	3,900	4,500	4,500
Printing	9,609	13,900	12,500	12,500	12,500
Postage	5,316	9,700	5,200	5,500	5,100
Total	186,664	206,600	183,000	197,200	201,800
Commodities					
Operating Supplies	3,899	5,900	23,500	5,900	5,900
Special Events	6,431	5,700	7,000	7,000	7,000
Total	10,330	11,600	30,500	12,900	12,900
Internal Services					
Building Services	11,715	12,000	11,900	11,900	12,500
IT Services	20,382	23,400	20,500	18,900	19,500
Risk Services	8,730	10,000	13,400	16,100	17,200
Total	40,827	45,400	45,800	46,900	49,200
Total Expenditures	\$ 733,689	\$ 870,000	\$ 836,200	\$ 786,000	\$ 820,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Contractual Services					
Outsourced Services	\$ 193,823	\$ 52,500	\$ 5,700	\$ 10,000	\$ 10,000
Advertising/Legal Notices	2,048	-	-	-	-
Total	195,871	52,500	5,700	10,000	10,000
Total Expenditures	\$ 195,871	\$ 52,500	\$ 5,700	\$ 10,000	\$ 10,000

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 186,042	\$ 191,500	\$ 192,200	\$ 192,200	\$ 197,900
Overtime	1,303	2,200	2,100	2,100	2,200
Market/Merit Pool	-	191,500	-	200,700	209,600
Health & Dental Insurance	31,769	36,200	33,000	33,800	36,600
Life Insurance	143	200	200	100	100
Social Security	14,398	14,800	14,900	14,900	15,300
Unemployment Compensation	185	200	200	400	400
KPERS Retirement	19,440	20,300	18,700	19,200	20,700
Deferred Compensation	421	1,000	400	400	400
Total	253,701	457,900	261,700	463,800	483,200
Contractual Services					
Legal Services	4,713	3,000	8,000	6,000	6,000
Outsourced Services	1,402	5,500	39,100	39,100	39,100
Telephone	421	500	500	500	500
Meetings/Training/Travel/Cont Ed	13,274	29,400	5,600	15,200	15,200
Dues/Subscriptions	931	1,000	1,000	1,600	1,600
Recruitment	10,881	10,000	3,000	10,000	10,000
Printing	623	600	300	700	700
Postage	129	100	100	200	200
Total	32,374	50,100	57,600	73,300	73,300
Commodities					
Furniture and Equipment	200	-	-	500	-
Operating Supplies	3,713	3,700	2,900	4,700	4,700
Total	3,913	3,700	2,900	5,200	4,700
Internal Services					
Building Services	11,715	12,000	11,900	11,700	12,300
IT Services	39,416	41,200	45,300	53,000	53,900
Risk Services	7,058	8,100	10,700	11,200	11,900
Total	58,189	61,300	67,900	75,900	78,100
Total Expenditures	\$ 348,177	\$ 573,000	\$ 390,100	\$ 618,200	\$ 639,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 56,373	\$ 58,000	\$ 62,800	\$ 62,800	\$ 64,700
Overtime	4,877	1,700	1,800	3,400	4,300
Health & Dental Insurance	14,312	14,300	8,400	8,600	9,300
Life Insurance	60	100	100	-	-
Social Security	4,648	4,600	4,900	5,100	5,300
Unemployment Compensation	61	100	100	100	100
KPERS Retirement	6,253	6,200	6,200	6,500	7,100
Total	86,584	85,000	84,300	86,500	90,800
Contractual Services					
Outsourced Services	21,990	17,600	15,800	17,600	17,600
Meetings/Training/Travel/Cont Ed	1,569	2,100	1,100	2,100	2,100
Dues/Subscriptions	127	500	200	300	300
Advertising/Legal Notice	7,655	5,000	1,900	2,000	2,000
Printing	65	200	100	100	100
Postage	51	100	100	100	100
Taxes and Assessments	381	400	400	400	400
Total	31,838	25,900	19,600	22,600	22,600
Commodities					
Operating Supplies	228	600	300	400	400
Total	228	600	300	400	400
Internal Services					
Building Services	4,320	4,400	4,400	4,400	4,600
IT Services	10,572	11,200	11,100	10,700	10,900
Risk Services	1,761	2,000	2,500	3,000	3,100
Total	16,653	17,600	18,000	18,100	18,600
Total Expenditures	\$ 135,303	\$ 129,100	\$ 122,200	\$ 127,600	\$ 132,400

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BUSINESS & ECONOMIC DEVELOPMENT



Overview

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

Contact Information



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

www.gardnerkansas.gov/community_development
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www.twitter.com/GardnerKansas



BUSINESS AND ECONOMIC DEVELOPMENT

Services

Planning and Zoning Division

The Planning and Zoning Division of the Business and Economic Development Department provides guidance and direction to interested development partners and coordinates the review of development proposals with other City departments and divisions to ensure consistency with adopted community plans and ordinances. The division provides staff support to the Planning Commission, Board of Zoning Appeals, and Governing Body. As part of the division’s long-range planning function, staff coordinates periodic reviews of adopted plans and ordinances, facilitates the gathering of public input, and drafts recommended updates. Staff also provides applicable policy recommendations and manages the implementation of community planning projects.

Building and Inspections Division

The Building and Inspections Division of the Business and Economic Development Department is responsible for ensuring the safety, health and welfare of the community in relation to the built environment. This division reviews building plans 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. Staff also assists the public with construction or code inquiries, and monitors contractor licensing. Staff assists builders and contractors, provides policy and code recommendations, and helps raise awareness of building issues among other City departments and the public.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Planning	5.0	5.0	5.0	5.0
Building Administration	3.0	3.0	3.0	3.0
TOTAL	8.0	8.0	8.0	8.0

BUSINESS AND ECONOMIC DEVELOPMENT



2021—2022 Goals and Objectives

- Complete update of future land uses for the portions of the City not impacted by recent area plans
- Work to assemble parcels and facilitate redevelopment of key areas along the east corridor area by issuing a Request for Proposals and offering development incentives
- Begin implementation of items included as recommended community enhancements in the Gardner Destination Downtown Plan
- Identify development partners and negotiate a public/private partnership to achieve the mixed-use development project conceptualized in the Gardner Destination Downtown Plan
- Facilitate the creation of a Community Better Block Program to ensure aesthetics and upkeep of public spaces in Downtown Gardner
- Work with Johnson County and other partners to pursue housing assistance programs and encourage home ownership
- Participate in regional planning initiatives related to Hazard Mitigation, Climate Resilience, Community Health, Sustainability, Transportation and Regional Economic Development

2019—2020 Accomplishments

- Started the grant-funded planning process to create and adopt the Gardner Destination Downtown Plan
- Approved and initiated construction of a parish residence for Divine Mercy Church, a commercial addition to Ace Hardware, and the Warren Place Event Center in Downtown
- Approved the Waverly Plaza mixed-use commercial and residential development, to include 5 retail buildings and 5 apartment buildings (144 units), garages, pool and clubhouse
- Approved the Plaza South mixed commercial and civic use development, to possibly include 6 commercial buildings, 1 lodging, 1 assisted living, and the New Life Church
- Approved the Tallgrass Apartments project including 31 apartment buildings and 2 duplexes (596 units), clubhouse and pool, garages and other recreational amenities
- Approved the Symphony Farms Amenities Area to include a clubhouse, pool, community garden, and sport court
- Approved a rezoning to facilitate the addition of retail sales to a local wholesale pet supply business (Pets Go Here)
- Approved a site plan for Quicktrip, located near the I-35 and Gardner Road Interchange
- Supervised construction for Bethel Estates No. 4, Gardner Business Center Phase I, Olathe Health Urgent Care Gardner, Gardner Dental, Price Chopper, Mid America Bank, Belfonte Car Wash, and Enterprise Rental
- Supervised construction of homes in various subdivisions including Plum Creek Manor II, Aspen Creek IV, Copper Springs IV and V, Quail Meadows II, University Park No. 2, Genesis Farms Addition #2, Symphony Farms II and IV, Residence at Moonlight Park, and Willow Chase V



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

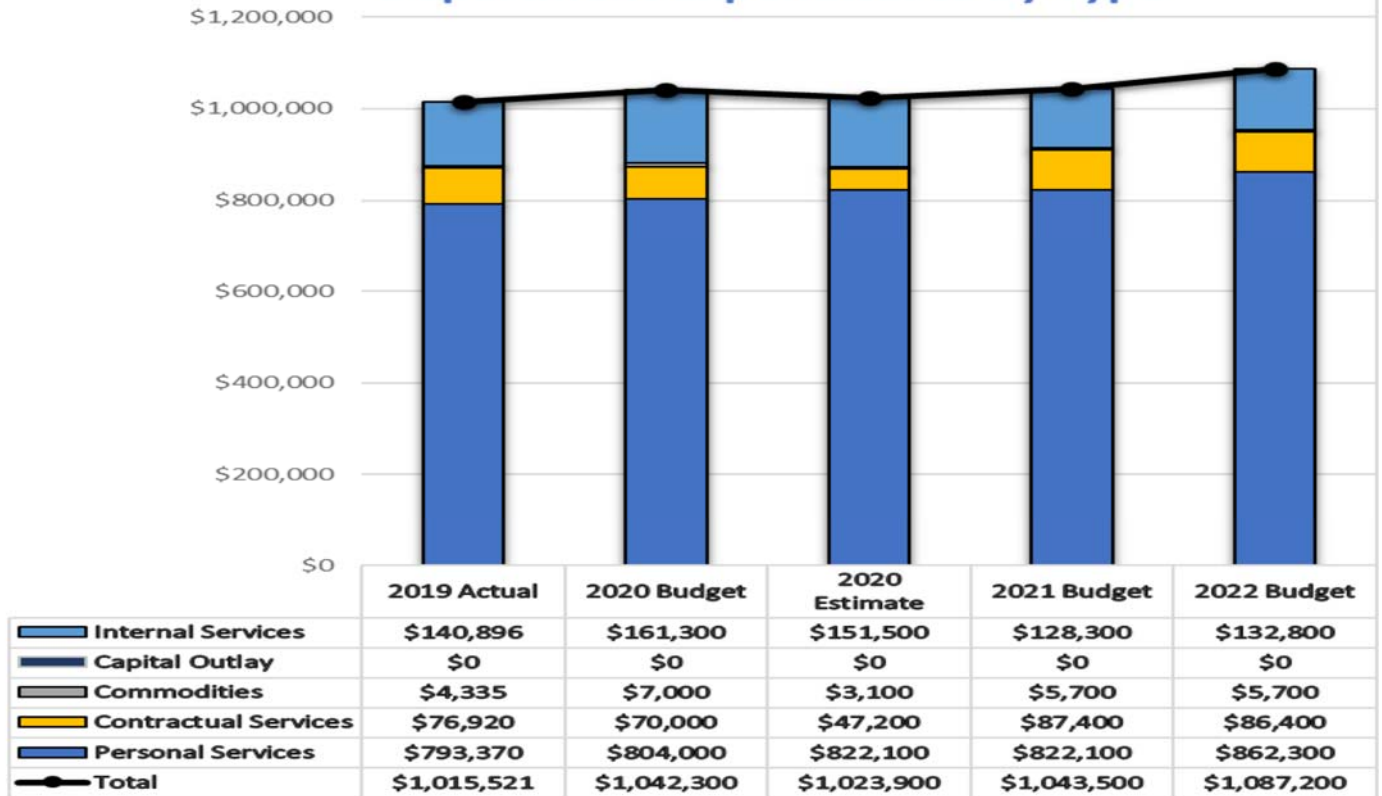
Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
1	Increase efficiency of planning and permit processes	Percent of permits issued the same day as application	90%	92%	90%	91%	91%
		Number of building permits processed	1300	1171	1100	1150	1200
		Percent of inspections completed within 10 working days	95%	95%	95%	95%	95%

DID YOU KNOW?

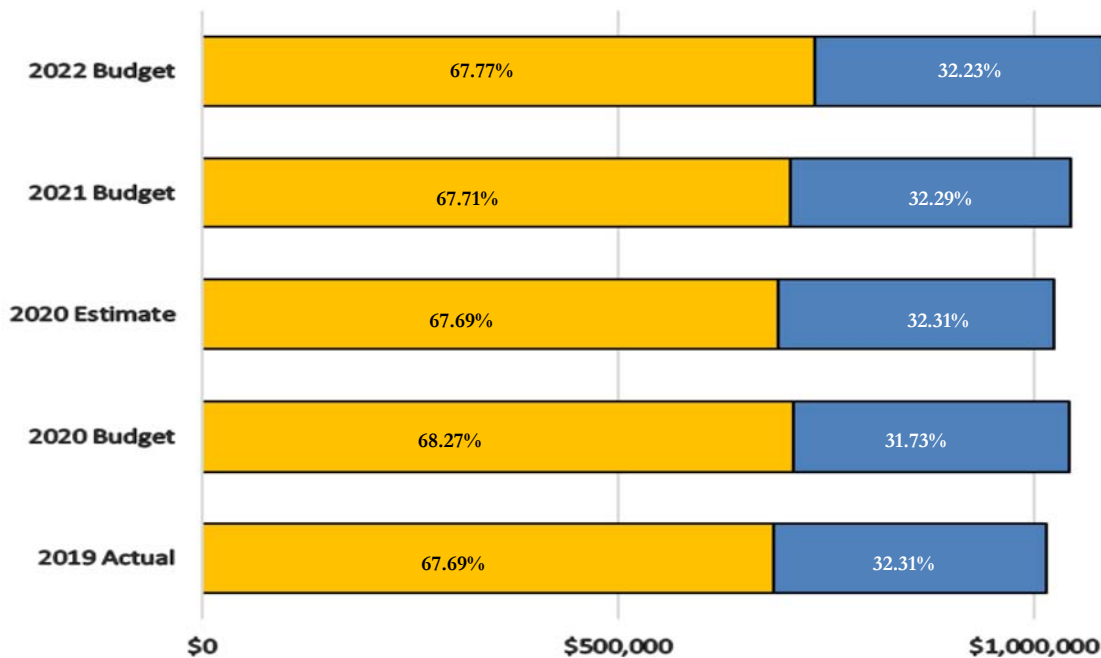
The City of Gardner added over 800 acres of land into the City limits in 2019

Department Financial Summaries

Department Expenditures by Type

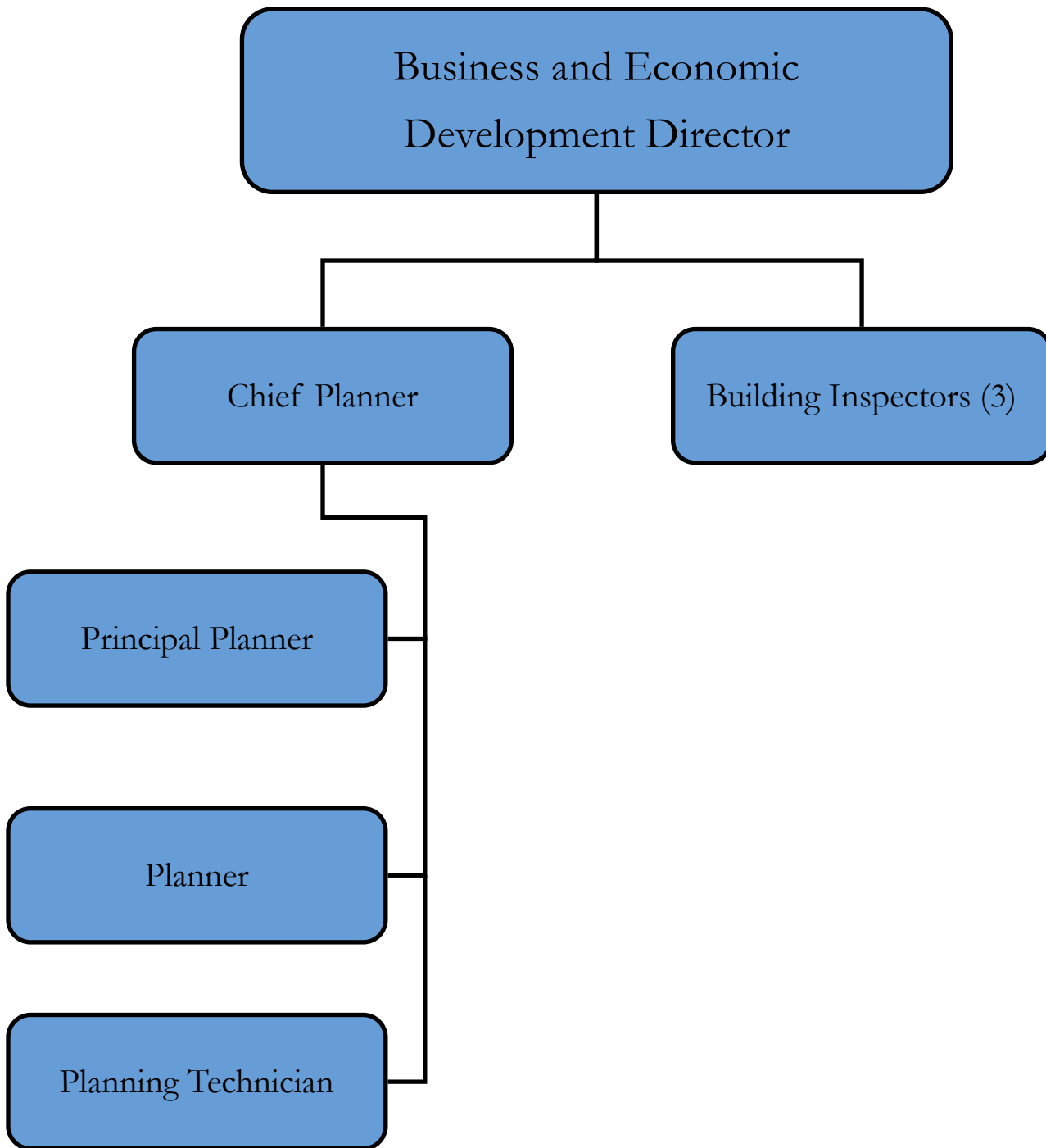


Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Planning and Zoning	\$687,364	\$711,600	\$693,100	\$706,600	\$736,800
Building Inspections	\$328,157	\$330,700	\$330,800	\$336,900	\$350,400

Business and Economic Development



CITY OF GARDNER ANNUAL BUDGET



Program: All
Department: Business & Economic Development 471
Fund: General Fund 001

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 551,846	\$ 551,900	\$ 569,600	\$ 569,600	\$ 586,700
Overtime	425	1,300	1,500	1,500	1,500
Seasonal	-	6,000	-	-	6,000
Health & Dental Insurance	114,770	117,000	123,200	121,900	132,500
Life Insurance	399	500	500	200	200
Social Security	41,003	42,700	43,600	43,600	45,400
Unemployment Compensation	527	600	600	1,100	1,200
KPERS Retirement	81,252	80,300	80,000	81,100	85,600
Deferred Compensation	3,148	3,700	3,100	3,100	3,200
Total	793,370	804,000	822,100	822,100	862,300
Contractual Services					
Outsourced Services	48,994	36,000	24,800	52,000	52,000
Telephone	1,632	2,000	2,000	2,000	2,000
R&M Equipment	-	600	-	-	-
R&M Vehicles	153	500	300	1,300	300
Meetings/Training/Travel/Cont Ed	3,651	14,100	4,100	15,400	15,400
Dues/Subscriptions	9,005	3,000	3,000	3,300	3,300
Advertising/Legal Notice	796	500	300	300	300
Printing	241	1,100	500	500	500
Postage	448	200	200	600	600
Home Repair Program	12,000	12,000	12,000	12,000	12,000
Total	76,920	70,000	47,200	87,400	86,400
Commodities					
Small tools	358	100	-	100	100
Vehicle Supplies	112	300	-	300	300
Fuel and Fluids	2,292	2,800	2,100	2,400	2,400
Operating Supplies	1,548	2,500	1,000	2,000	2,000
Clothing & Uniforms	25	1,300	-	900	900
Total	4,335	7,000	3,100	5,700	5,700
Internal Services					
Building Services	38,486	39,500	39,300	42,000	44,100
IT Services	58,646	72,300	57,200	28,600	29,700
Risk Services	43,764	49,500	55,000	57,700	59,000
Total	140,896	161,300	151,500	128,300	132,800
Total Expenditures	\$ 1,015,521	\$ 1,042,300	\$ 1,023,900	\$ 1,043,500	\$ 1,087,200

CITY OF GARDNER ANNUAL BUDGET



Program: Planning 7110
Department: Business & Economic Development 471
Fund: General Fund 001

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 383,664	\$ 384,800	\$ 396,300	\$ 396,300	\$ 408,100
Overtime	152	500	600	600	600
Seasonal	-	6,000	-	-	6,000
Health & Dental Insurance	69,376	77,400	77,800	79,700	86,200
Life Insurance	251	300	300	100	100
Social Security	28,417	29,900	30,300	30,300	31,700
Unemployment Compensation	366	400	400	800	800
KPERS Retirement	56,575	56,500	55,700	56,500	59,600
Deferred Compensation	1,396	2,000	1,400	1,400	1,400
Total	540,197	557,800	562,800	565,700	594,500
Contractual Services					
Outsourced Services	48,994	32,000	24,800	50,000	50,000
Telephone	586	500	600	600	600
R&M Equipment	-	600	-	-	-
R&M Vehicle	-	-	-	1,000	-
Meetings/Training/Travel/Cont Ed	2,338	9,900	2,000	10,200	10,200
Dues/Subscriptions	1,840	2,500	2,500	2,800	2,800
Advertising/Legal Notice	796	500	300	300	300
Printing	65	800	200	200	200
Postage	212	200	200	300	300
Total	54,831	47,000	30,600	65,400	64,400
Commodities					
Fuel and Fluids	-	300	100	100	100
Operating Supplies	1,448	1,500	500	1,500	1,500
Total	1,448	1,800	600	1,600	1,600
Internal Services					
Building Services	17,371	17,800	17,700	20,500	21,500
IT Services	47,682	58,900	46,400	15,900	16,500
Risk Services	25,835	28,300	35,000	37,500	38,300
Total	90,888	105,000	99,100	73,900	76,300
Total Expenditures	\$ 687,364	\$ 711,600	\$ 693,100	\$ 706,600	\$ 736,800

CITY OF GARDNER ANNUAL BUDGET



Program: Building Administration 7120
Department: Business & Economic Development 471
Fund: General Fund 001

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 168,182	\$ 167,100	\$ 173,300	\$ 173,300	\$ 178,600
Overtime	273	800	900	900	900
Health & Dental Insurance	45,394	39,600	45,400	42,200	46,300
Life Insurance	148	200	200	100	100
Social Security	12,586	12,800	13,300	13,300	13,700
Unemployment Compensation	161	200	200	300	400
KPERS Retirement	24,677	23,800	24,300	24,600	26,000
Deferred Compensation	1,752	1,700	1,700	1,700	1,800
Total	253,173	246,200	259,300	256,400	267,800
Contractual Services					
Outsourced Services	-	4,000	-	2,000	2,000
Telephone	1,046	1,500	1,400	1,400	1,400
R&M Vehicle	153	500	300	300	300
Meetings/Training/Travel/Cont Ed	1,313	4,200	2,100	5,200	5,200
Dues/Subscriptions	7,165	500	500	500	500
Printing	176	300	300	300	300
Postage	236	-	-	300	300
Home Repair Program	12,000	12,000	12,000	12,000	12,000
Total	22,089	23,000	16,600	22,000	22,000
Commodities					
Small tools	358	100	-	100	100
Vehicle Supplies	112	300	-	300	300
Fuel and Fluids	2,292	2,500	2,000	2,300	2,300
Operating Supplies	100	1,000	500	500	500
Clothing & Uniforms	25	1,300	-	900	900
Total	2,887	5,200	2,500	4,100	4,100
Internal Services					
Building Services	21,115	21,700	21,600	21,500	22,600
IT Services	10,964	13,400	10,800	12,700	13,200
Risk Services	17,929	21,200	20,000	20,200	20,700
Total	50,008	56,300	52,400	54,400	56,500
Total Expenditures	\$ 328,157	\$ 330,700	\$ 330,800	\$ 336,900	\$ 350,400

FINANCE



Overview

The Finance Department includes four divisions: Administration, Fiscal Services, Municipal Court and Utility Billing. The Finance Department is responsible for financial planning, maintaining all financial records, safekeeping of funds, payroll, purchasing, grant procurement, investments, collections, reporting, debt compliance and budget analysis. The City of Gardner has a solid record of fiscal responsibility based upon sound financial planning and management. These factors have helped the City earn an AA-/Stable rating from Standard & Poor's Ratings Services.

The Finance Department is committed to deserving the trust of both internal and external customers and citizens by providing professional, efficient, excellent service to all with cooperation, integrity and transparency.

Contact Information



City Hall - Finance
120 E. Main St.
Gardner, KS 66030
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www.gardnerkansas.gov/finance

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



FINANCE

Services

Administration Division

The Finance Administration Division provides the management and direct oversight of the City’s financial affairs and consults directly with the City Administrator and City Council on all financial related policy matters. The Finance Director also serves as the City Treasurer.

Fiscal Services Division

The Fiscal Services Division provides grant procurement, accounting and reporting for the receipt and disbursement of all municipal funds in compliance with City policies, Generally Accepted Accounting Principles (GAAP), and all applicable legislation.

Municipal Court

The Municipal Court provides judicial services including the disposition of all citations issued by the Police Department, conducts arraignments and trials, assesses and collects fines, maintains court records, and submits reports as required to other agencies such as the KBI.

Utility Billing Division / Utility Billing Services Fund

The Utility Billing Division is responsible for reading utility meters, installing water meters, maintaining meters, determining consumption, creating and processing utility bills, and monitoring and collecting the receipt of payments for the amounts billed. The division is also responsible for billing related to the airport hangar rentals. The fiscal activities associated with Utility Billing are accounted for in a separate internal service fund.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Finance Administration	3.0	3.0	3.0	3.0
Fiscal Services	4.0	4.0	4.0	4.0
Utility Billing	9.0	9.0	9.0	9.0
Municipal Court	2.5	2.5	2.5	2.5
TOTAL	18.5	18.5	18.5	18.5

FINANCE



2021-2022 Goals and Objectives

- Prepare the 2019 CAFR and win the GFOA Certificate of Achievement for Excellence in Financial Reporting award
- Earn “unmodified” (highest) opinion on the 2020 audit
- Maintain the City’s AA- credit rating
- Assist in attracting new development projects
- Coordinate debt financing to support capital projects
- Continue working towards electronic documentation for Gardner Municipal Court, including scanning in documents from previous years to better accommodate records requests and remote document review by the Municipal Judge and City Prosecutors
- Gardner Municipal Court will work with outside agencies to perform Court-ordered evaluations at the Justice Center in order to help defendants meet court-ordered requirements
- Gardner Municipal Court and the City’s Grant Coordinator will collaborate with outside agencies to setup an alcohol and drug support group meeting site in the City of Gardner
- Utility Billing will work on educational campaigns that allow customers to get the most benefit from the new Smart Meter system, and will continue to teach conservation methods to our citizens, enhanced by data from Smart Meters

2019-2020 Accomplishments

- Completed 5 debt issuances in 2019 to support infrastructure investment
- Maintained AA– credit rating
- Coordinated the development of the 5-year Capital Improvement Program
- Assisted in negotiating and coordinating economic development incentives for the Grata project, Plaza South project, Waverly Plaza project, and Main Street Market Place Project
- Updated the City’s purchasing policy
- Developed a new property tax abatement policy
- Won GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2018 CAFR
- Earned “unmodified” (highest) opinion for the FY 2019 audit
- Increased the rebate earned by the city from purchasing card charges from 0.8% to 1.0% by changing purchasing card vendors in 2019
- Municipal Court and Gardner Police Department have partnered to streamline the warrant processing system and are working to eliminate dual data entry
- Municipal Court managed phone lines and directed defendants and attorneys on-line during the COVID-19 pandemic and over 1,000 cases were successfully rescheduled to later dates
- Per the directive of the Governing Body, Utility Billing staff removed March 2020 electric charges for the residential electric customers and the first 5,000 kWh for commercial customers
- Meter Reader Technicians worked through the COVID-19 period to provide meter readings to prevent billing estimations for our customers

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	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
4	Maintain the City's credit rating	Bond rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	Provide high quality financial reporting	Consecutive GFOA CAFR Awards	----	15	16	17	18

DID YOU KNOW?

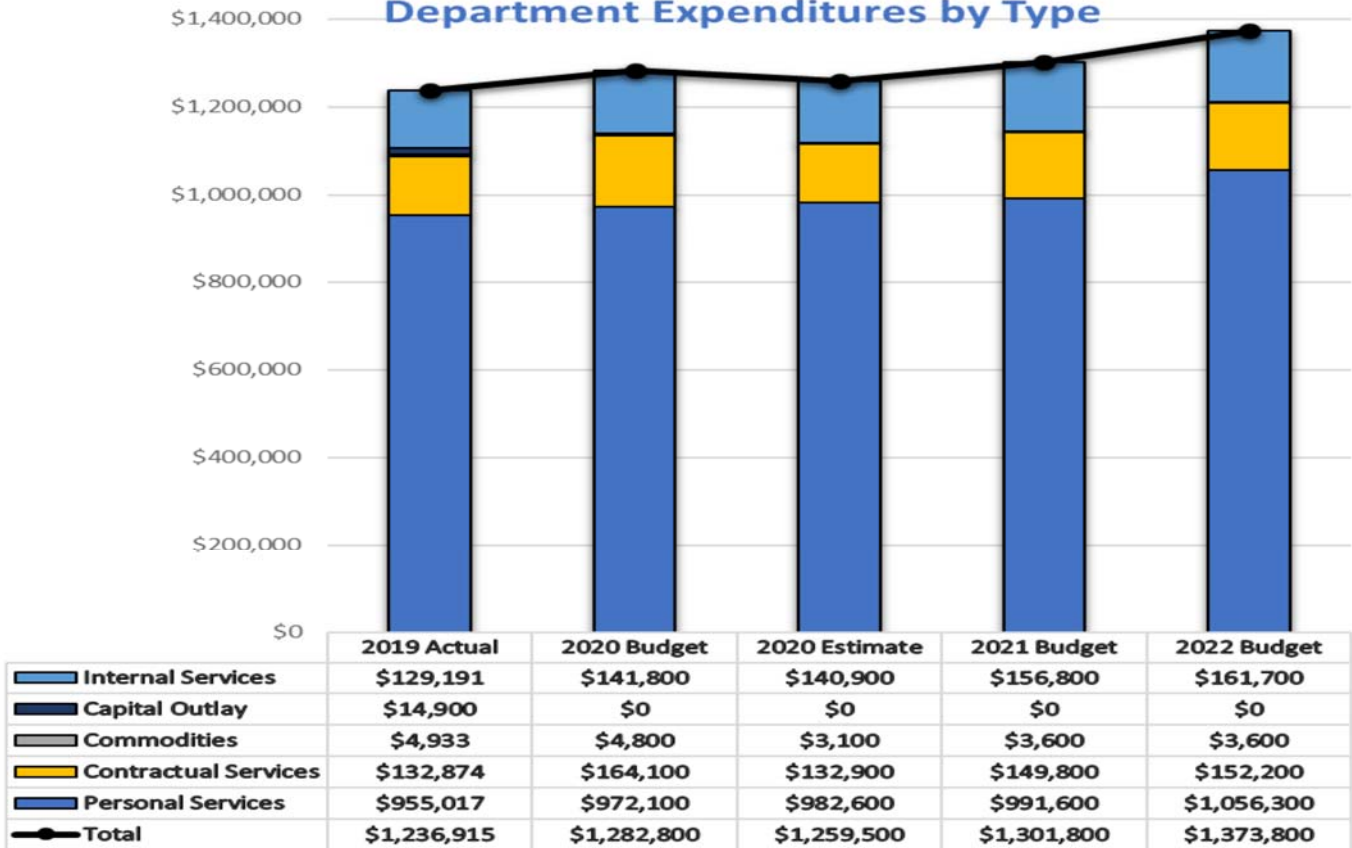
The City created its first Community Improvement District in 2019 to support the Main Street Marketplace Development

FINANCE

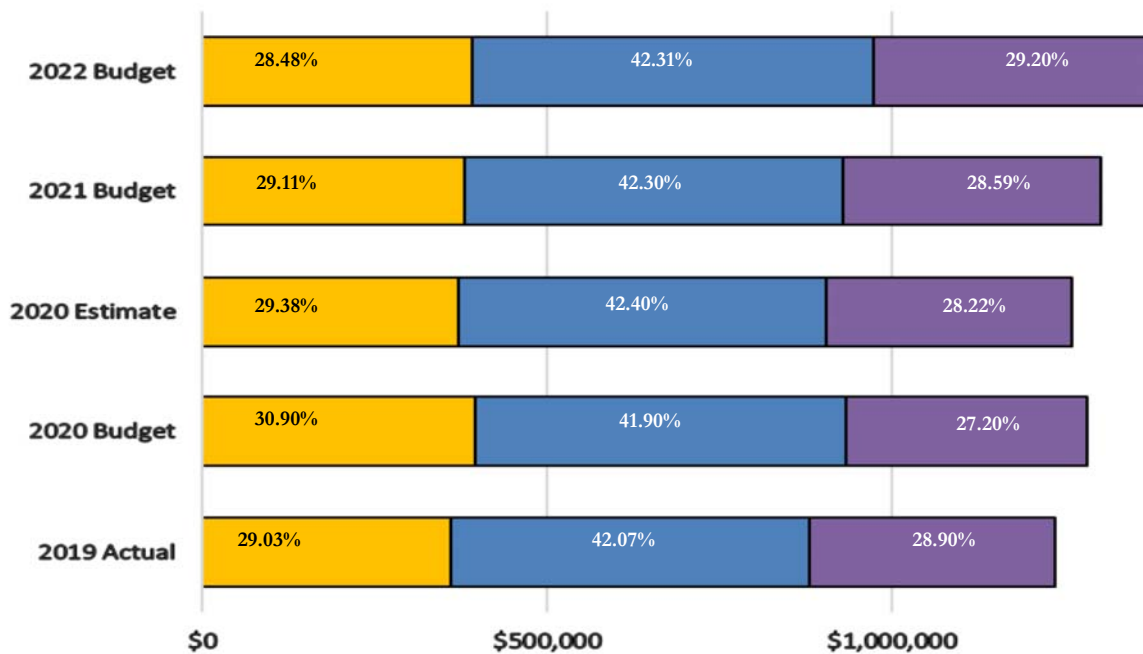


Department Financial Summaries

Department Expenditures by Type

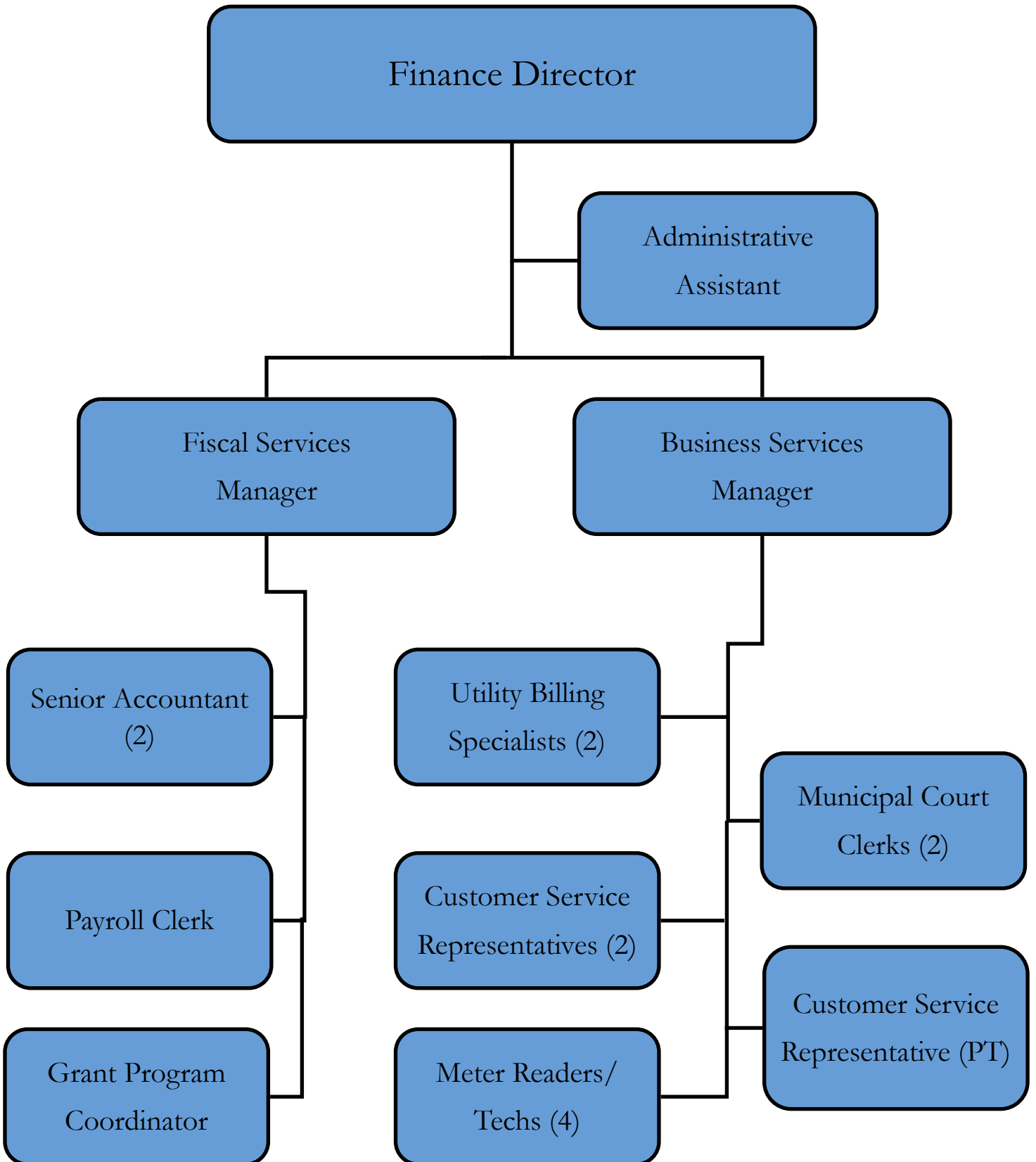


Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Finance Administration	\$359,087	\$396,400	\$370,100	\$379,000	\$391,300
Fiscal Services	\$520,326	\$537,500	\$534,000	\$550,600	\$581,300
Municipal Court	\$357,502	\$348,900	\$355,400	\$372,200	\$401,200

Finance



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 590,354	\$ 621,900	\$ 609,600	\$ 609,600	\$ 627,600
Overtime	19,584	14,100	14,300	17,300	19,200
Part-Time	84,466	65,700	95,300	95,300	98,300
Seasonal	-	21,000	-	-	21,000
Health & Dental Insurance	138,216	121,500	141,900	145,300	157,400
Life Insurance	534	600	600	400	400
Social Security	51,745	55,300	55,000	55,200	58,600
Unemployment Compensation	670	700	700	1,400	1,500
KPERS Retirement	65,098	66,800	60,400	62,300	67,300
Deferred Compensation	4,350	4,500	4,800	4,800	5,000
Total	955,017	972,100	982,600	991,600	1,056,300
Contractual Services					
Audit & Financial	59,872	67,400	61,500	66,200	67,000
Legal Services	25,489	34,000	25,000	25,500	26,300
Outsourced Services	36,220	45,400	39,200	40,800	42,200
Telephone	212	500	500	600	600
R&M-Office Equipment	-	-	1,900	1,900	1,900
Meetings/Training/Travel/Cont Ed	6,314	10,700	1,900	9,900	9,400
Dues/Subscriptions	1,452	2,100	700	1,500	1,500
Printing	1,928	2,200	800	2,000	1,900
Postage	1,387	1,800	1,400	1,400	1,400
Total	132,874	164,100	132,900	149,800	152,200
Commodities					
Operating Supplies	4,933	4,800	3,100	3,600	3,600
Total	4,933	4,800	3,100	3,600	3,600
Capital Outlay					
Equipment	14,900	-	-	-	-
Total	14,900	-	-	-	-
Internal Services					
Building Services	26,310	27,100	26,800	35,500	36,300
IT Services	86,625	96,200	91,000	93,500	96,100
Risk Services	16,256	18,500	23,100	27,800	29,300
Total	129,191	141,800	140,900	156,800	161,700
Total Expenditures	\$ 1,236,915	\$ 1,282,800	\$ 1,259,500	\$ 1,301,800	\$ 1,373,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 209,806	\$ 228,800	\$ 216,100	\$ 216,100	\$ 222,400
Health & Dental Insurance	25,843	17,100	24,600	25,100	27,200
Life Insurance	112	100	100	100	100
Social Security	16,031	17,500	16,500	16,500	17,000
Unemployment Compensation	207	200	200	400	400
KPERS Retirement	21,718	24,100	21,000	21,500	23,200
Deferred Compensation	2,173	2,300	2,200	2,200	2,200
Total	275,890	290,100	280,700	281,900	292,500
Contractual Services					
Audit & Financial	59,872	67,400	61,500	66,200	67,000
Outsourced Services	2,998	15,000	8,200	7,200	7,200
Telephone	212	500	500	600	600
Meetings/Training/Travel/Cont Ed	3,003	3,500	400	3,500	3,500
Dues/Subscriptions	470	800	100	600	600
Printing	544	600	600	600	600
Total	67,099	87,800	71,300	78,700	79,500
Internal Services					
Building Services	4,608	4,800	4,700	4,600	4,800
IT Services	7,309	8,900	7,200	6,300	6,600
Risk Services	4,181	4,800	6,200	7,500	7,900
Total	16,098	18,500	18,100	18,400	19,300
Total Expenditures	\$ 359,087	\$ 396,400	\$ 370,100	\$ 379,000	\$ 391,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 300,432	\$ 313,600	\$ 310,900	\$ 310,900	\$ 320,300
Overtime	10,838	5,500	5,400	8,200	9,800
Seasonal	-	6,000	-	-	6,000
Health & Dental Insurance	74,203	66,700	80,200	82,100	89,000
Life Insurance	255	300	300	200	200
Social Security	22,911	24,900	24,200	24,400	25,700
Unemployment Compensation	296	300	300	600	700
KPERS Retirement	32,009	33,500	30,600	31,700	34,300
Deferred Compensation	2,177	2,200	2,200	2,200	2,300
Total	443,121	453,000	454,100	460,300	488,300
Contractual Services					
Outsourced Services	22,080	21,600	22,400	23,600	24,700
Meetings/Training/Travel/Cont Ed	2,391	5,900	1,300	5,600	5,100
Dues/Subscriptions	689	700	400	700	700
Printing	1,081	800	-	1,100	1,100
Postage	775	1,000	800	800	800
Total	27,016	30,000	24,900	31,800	32,400
Commodities					
Operating Supplies	2,481	2,000	1,500	2,000	2,000
Total	2,481	2,000	1,500	2,000	2,000
Internal Services					
Building Services	7,683	7,800	7,700	7,900	8,300
IT Services	32,499	36,200	35,300	36,400	37,400
Risk Services	7,526	8,500	10,500	12,200	12,900
Total	47,708	52,500	53,500	56,500	58,600
Total Expenditures	\$ 520,326	\$ 537,500	\$ 534,000	\$ 550,600	\$ 581,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full -Time	\$ 80,116	\$ 79,500	\$ 82,600	\$ 82,600	\$ 84,900
Overtime	8,746	8,600	8,900	9,100	9,400
Part-Time	84,466	65,700	95,300	95,300	98,300
Seasonal	-	15,000	-	-	15,000
Health & Dental Insurance	38,170	37,700	37,100	38,100	41,200
Life Insurance	167	200	200	100	100
Social Security	12,803	12,900	14,300	14,300	15,900
Unemployment Compensation	167	200	200	400	400
KPERS Retirement	11,371	9,200	8,800	9,100	9,800
Deferred Compensation	-	-	400	400	500
Total	236,006	229,000	247,800	249,400	275,500
Contractual Services					
Legal Services	25,489	34,000	25,000	25,500	26,300
Outsourced Services	11,142	8,800	8,600	10,000	10,300
R&M-Office Equipment	-	-	1,900	1,900	1,900
Meetings/Training/Travel/Cont Ed	920	1,300	200	800	800
Dues/Subscriptions	293	600	200	200	200
Printing	303	800	200	300	200
Postage	612	800	600	600	600
Total	38,759	46,300	36,700	39,300	40,300
Commodities					
Operating Supplies	2,452	2,800	1,600	1,600	1,600
Total	2,452	2,800	1,600	1,600	1,600
Capital Outlay					
Equipment	14,900	-	-	-	-
Total	14,900	-	-	-	-
Internal Services					
Building Services	14,019	14,500	14,400	23,000	23,200
IT Services	46,817	51,100	48,500	50,800	52,100
Risk Services	4,549	5,200	6,400	8,100	8,500
Total	65,385	70,800	69,300	81,900	83,800
Total Expenditures	\$ 357,502	\$ 348,900	\$ 355,400	\$ 372,200	\$ 401,200

PARKS AND RECREATION



Overview

The Parks and Recreation Department includes four divisions: Administration, Recreation Services, Parks Maintenance and Aquatics. Gardner Parks and Recreation staff work to establish, preserve and manage public parks, greenways and recreation facilities. In addition, the Department offers a variety of leisure opportunities to benefit and enrich the quality of life for the people in the community.

Contact Information



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

www.gardnerkansas.gov/parks

www.facebook.com/GardnerParksandRecreation

www.twitter.com/gardnerparkrec

www.instagram/gardnerparkrec



PARKS AND RECREATION

Services

Administration Division

The Parks and Recreation Administration Division provides for the administration and management of the department in providing vision, leadership and planning through the Park Master Plan. Capital Improvement implementation is guided through this program. Other responsibilities include managing the contract for operations of the Gardner Golf Course, management of all recreation programs, special events, tournaments and recreation facility operations. Customer service operations, including registration, reservations and the sale of facility passes is administered through this program.

Recreation Services Division

The Recreation Services Division enriches the quality of life for all of the people of the community through recreation programs, including team and individual athletic programs, exercise classes, craft classes and special community events.

Parks Maintenance Division

The Parks Maintenance Division is responsible for the maintenance and care for all city parks, park facilities, athletic facilities, trails, aquatics center, historic downtown and the grounds surrounding six city facilities. These efforts increase the recreational potential, safety and visual appeal. The division is also responsible for the maintenance and removal of all public trees. Additionally, staff assistance for special events such as Christmas in the Park, Prairie Punisher Duathlon, Boo Bash, athletic tournaments, etc. is provided.

Aquatics Division

The Aquatics Division provides recreational swim and water park opportunities. Swimming lessons and various special events are also held at the facility. Revenues are generated from season passes, day passes, swim lessons, facility rentals and concessions.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Parks & Rec. Administration	7.0	7.0	7.0	7.0
Parks Maintenance	7.0	7.0	7.0	7.0
TOTAL	14.0	14.0	14.0	14.0

PARKS AND RECREATION

2021-2022 Goals and Objectives

- Construct the Quail Meadows Trail
- Resurface the South Center Trail
- Implement new youth and adult programs to enhance the quality of life for Gardner residents

2019 -2020 Accomplishments

- Resurfaced all four baseball/softball fields at Celebration Park in order to reduce the number of rain-outs
- Resurfaced three baseball/softball fields at Westside in order to reduce the number of rain-outs
- Constructed the new Kill Creek Trail
- Stained all shelters at Celebration Park
- Constructed a new disc golf course
- Had a record number of participants for the annual Daddy/Daughter Ball
- Implemented a new recreational software system to provide better customer service
- Constructed new ADA parking at the Gardner Lake shelter



Instagram

Want to see what all the fun is about?

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



Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
2	Increase access and use of leisure activities	Athletic league participants	----	3,556	3,734	3,921	4,117
		Recreation program participants	----	1,702	1,787	1,876	1,970
		Special event attendance	----	12,055	12,658	25,000	26,250
		Gardner Aquatic Center attendance	----	58,971	0*	65,016	68,267

* Due to COVID-19, the Gardner Aquatic Center did not open for the 2020 season.

DID YOU KNOW?

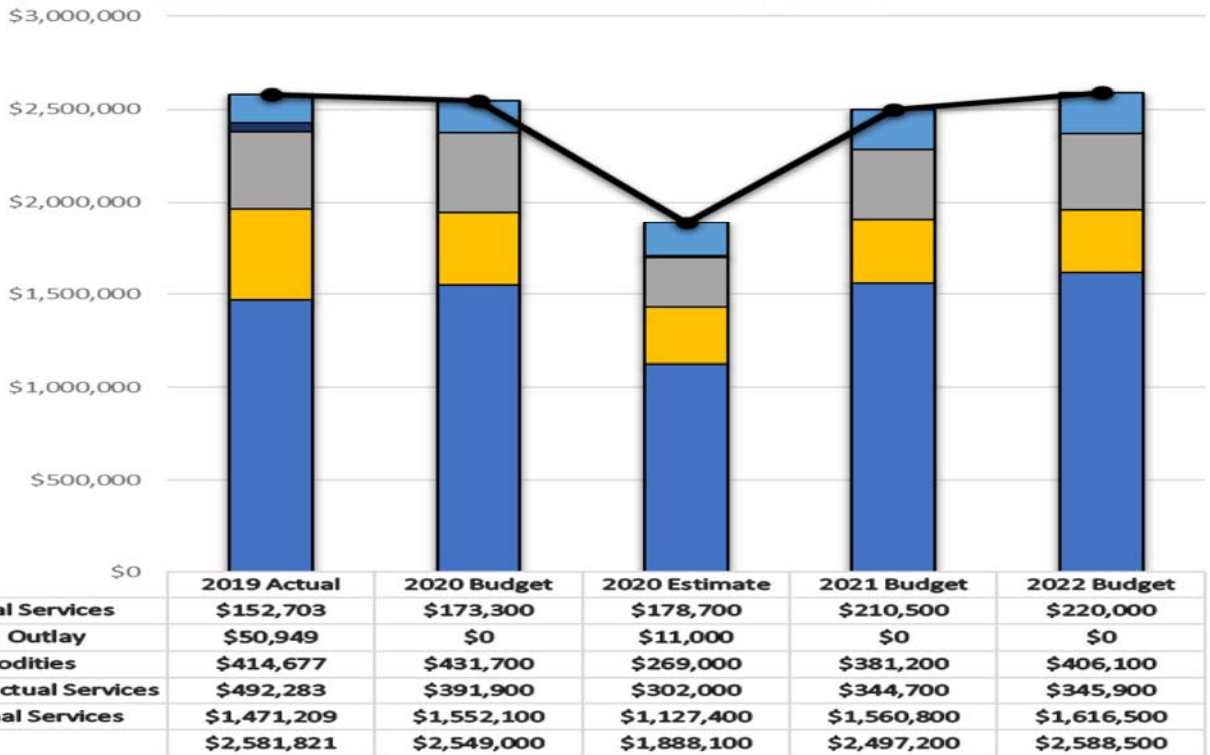
The City of Gardner has a new 18 hole disc golf course coming soon

PARKS AND RECREATION

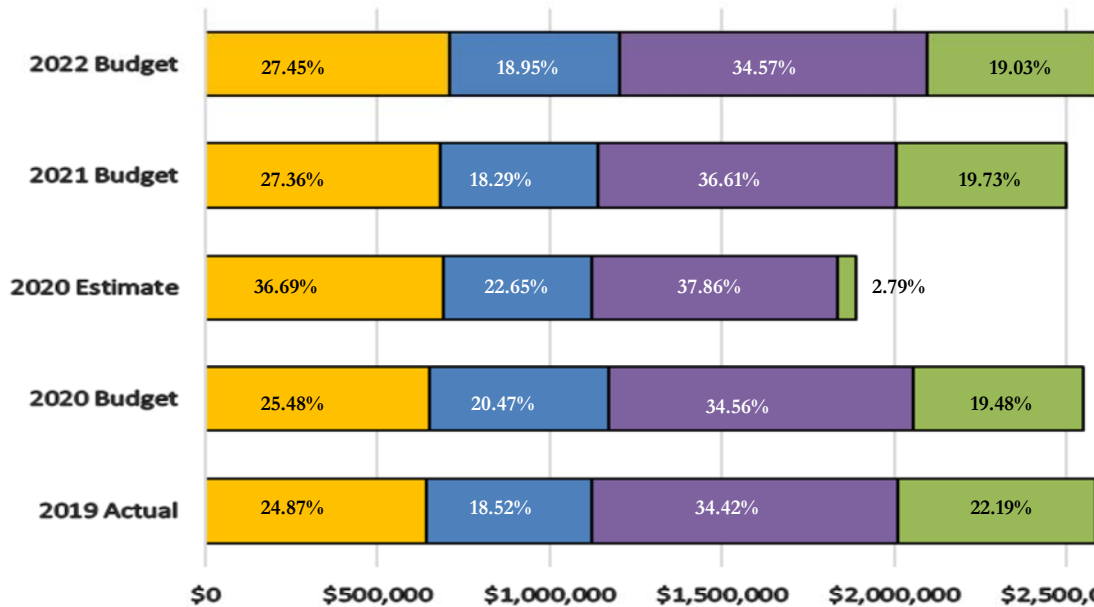
Department Financial Summaries



Department Expenditures by Type

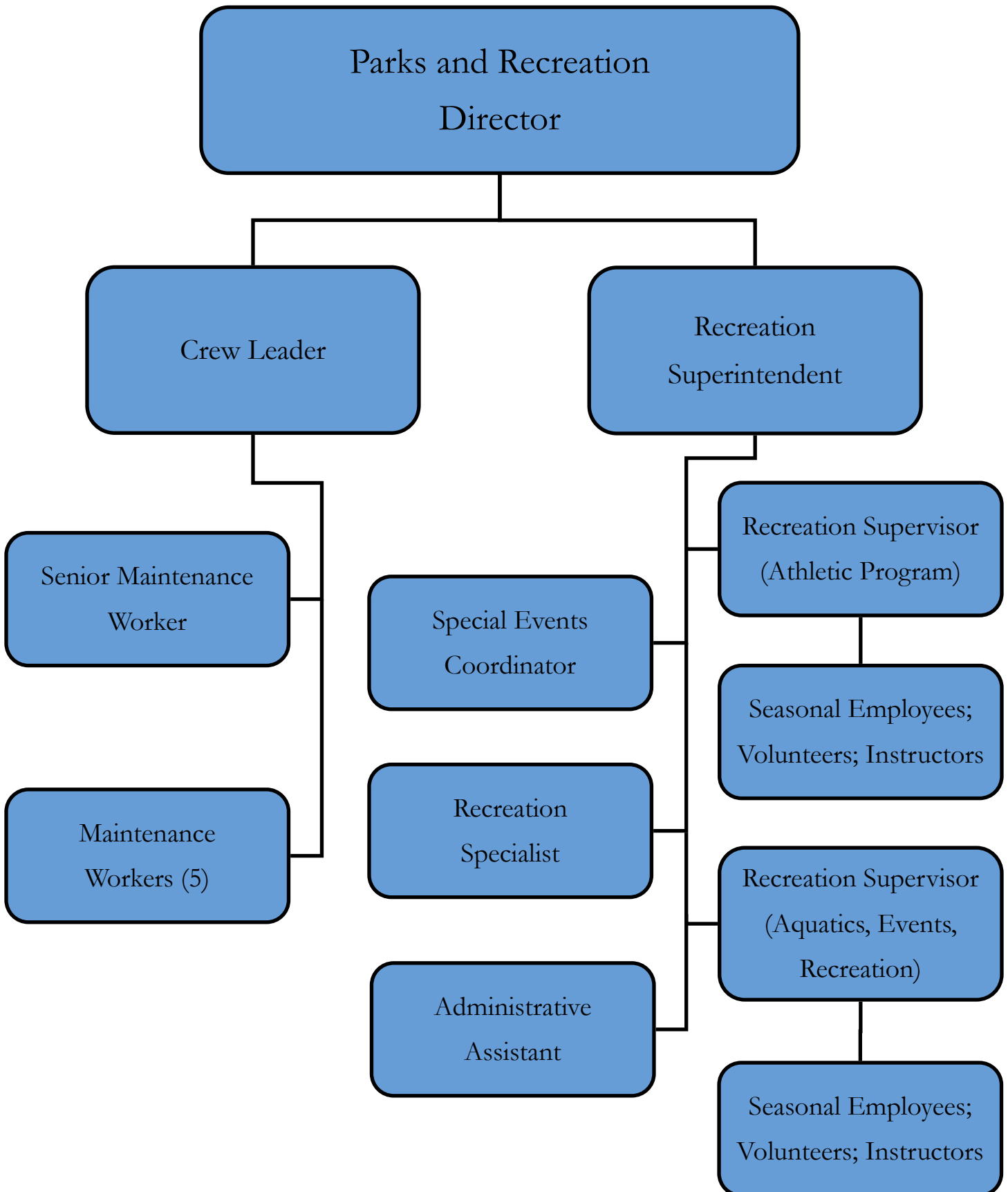


Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Parks & Rec Administration	\$642,088	\$649,600	\$692,800	\$683,300	\$710,500
Recreation Services	\$478,269	\$521,900	\$427,700	\$456,800	\$490,500
Parks Maintenance	\$888,653	\$880,900	\$714,900	\$864,400	\$894,800
Aquatics	\$572,811	\$496,600	\$52,700	\$492,700	\$492,700

Parks & Recreation



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 672,371	\$ 706,100	\$ 682,200	\$ 699,400	\$ 720,200
Overtime	51,423	43,900	45,100	48,800	52,100
Seasonal	427,567	458,700	73,100	446,400	452,400
Health & Dental Insurance	155,284	169,100	192,700	196,800	214,100
Life Insurance	758	800	800	600	600
Social Security	87,622	92,400	61,300	91,400	93,700
Unemployment Compensation	1,144	1,200	700	2,000	2,000
KPERS Retirement	73,878	78,800	70,500	74,400	80,300
Deferred Compensation	1,162	1,100	1,000	1,000	1,100
Total	1,471,209	1,552,100	1,127,400	1,560,800	1,616,500
Contractual Services					
Outsourced Services	132,425	101,700	95,600	68,300	68,300
Water	56,666	18,700	4,000	18,000	18,000
Trash Services	4,020	4,100	4,100	4,100	4,100
Telephone	8,197	9,000	8,200	7,200	7,200
Natural Gas	2,355	2,500	2,400	2,400	2,400
Electricity	43,991	52,400	33,100	44,000	44,000
Wastewater	2,468	2,800	2,500	2,500	2,500
R&M Building	32,278	32,300	5,900	31,900	31,900
R&M Equipment	35,625	8,000	6,000	6,000	6,000
R&M Vehicles	8,931	600	600	600	600
Equip./Vehicle Rentals	22,342	17,300	17,600	17,600	17,600
General Insurance & Claim	(1,027)	-	-	-	-
Meetings/Training/Travel	9,768	9,500	5,900	11,000	11,500
Dues/Subscriptions	1,679	2,200	2,100	2,100	2,100
Advertising/Legal Notices	237	2,400	-	-	-
Printing	836	800	200	700	700
Postage	585	600	600	600	600
Construction Debris	-	100	100	100	100
Athletics	89,400	106,400	78,000	92,100	93,200
Instructional Recreation	12,823	20,500	6,700	6,700	6,700
Special Assessments	28,684	-	28,400	28,800	28,400
Total	492,283	391,900	302,000	344,700	345,900
Commodities					
Building & Grounds	86,519	110,100	75,600	83,700	83,700
Small Tools	3,172	-	-	-	-
Vehicle Supplies	-	600	600	600	600
Fuel	14,799	13,000	13,000	13,000	13,000
Chemicals	35,221	30,000	-	30,000	30,000
Concession Supplies	81,288	79,500	43,800	84,500	86,300
Operating Supplies	4,657	7,300	2,500	9,800	4,800
Clothing/Uniforms	9,029	9,700	3,400	9,200	9,300
Special Events	179,992	181,500	130,100	150,400	178,400
Total	414,677	431,700	269,000	381,200	406,100
Capital Outlay					
Building/Structure Improvement	1,025	-	11,000	-	-
Equipment	49,924	-	-	-	-
Vehicles	-	-	-	-	-
Total	50,949	-	11,000	-	-
Internal Services					
Building Services	29,271	29,900	29,300	34,500	36,100
IT Services	59,130	68,300	75,000	84,200	86,800
Risk Services	64,302	75,100	74,400	91,800	97,100
Total	152,703	173,300	178,700	210,500	220,000
Total Expenditures	\$ 2,581,821	\$ 2,549,000	\$ 1,888,100	\$ 2,497,200	\$ 2,588,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 391,432	\$ 417,800	\$ 404,400	\$ 404,400	\$ 416,300
Overtime	3,609	3,100	3,000	3,300	3,500
Health & Dental Insurance	76,384	75,200	97,800	97,800	106,200
Life Insurance	386	400	400	300	300
Social Security	30,427	32,200	31,200	31,200	32,100
Unemployment Compensation	396	400	400	800	800
KPERS Retirement	40,490	44,000	39,300	40,300	43,400
Deferred Compensation	1,045	1,100	1,000	1,000	1,100
Total	544,169	574,200	577,500	579,100	603,700
Contractual Services					
Outsourced Services	-	-	13,200	-	-
Telephone	2,613	2,500	2,600	2,600	2,600
Meetings/Training/Travel	4,621	2,400	4,700	4,700	4,700
Dues/Subscriptions	1,679	2,200	2,000	2,000	2,000
Printing	144	200	200	200	200
Postage	585	600	600	600	600
Special Assessments	28,684	-	28,400	28,800	28,400
Total	38,326	7,900	51,700	38,900	38,500
Commodities					
Operating Supplies	1,446	1,900	1,500	1,500	1,500
Total	1,446	1,900	1,500	1,500	1,500
Internal Services					
Building Services	21,691	22,300	22,100	22,300	23,400
IT Services	25,674	31,200	25,200	25,400	26,500
Risk Services	10,782	12,100	14,800	16,100	16,900
Total	58,147	65,600	62,100	63,800	66,800
Total Expenditures	\$ 642,088	\$ 649,600	\$ 692,800	\$ 683,300	\$ 710,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Seasonal	\$ 83,799	\$ 98,500	\$ 45,700	\$ 88,000	\$ 90,000
Social Security	6,413	7,500	3,500	6,700	6,900
Unemployment Compensation	84	100	-	100	100
KPERS Retirement	16	500	500	500	500
Total	90,312	106,600	49,700	95,300	97,500
Contractual Services					
Outsourced Services	33,240	35,000	67,100	16,000	16,000
Telephone	2,557	3,400	2,600	1,600	1,600
R&M Building	-	1,000	1,000	1,000	1,000
Equip./Vehicle Rentals	10,925	9,800	10,100	10,100	10,100
Advertising/Legal Notices	237	1,200	-	-	-
Printing	174	-	-	-	-
Athletics	89,400	106,400	78,000	92,100	93,200
Instructional Recreation	12,823	20,500	6,700	6,700	6,700
Total	149,356	177,300	165,500	127,500	128,600
Commodities					
Concession Supplies	39,688	40,100	40,500	41,900	43,000
Operating Supplies	249	-	-	-	-
Special Events	175,595	174,700	130,100	143,900	171,900
Total	215,532	214,800	170,600	185,800	214,900
Internal Services					
Building Services	3,744	3,700	3,400	7,400	7,700
IT Services	16,348	16,000	33,200	33,400	33,800
Risk Services	2,977	3,500	5,300	7,400	8,000
Total	23,069	23,200	41,900	48,200	49,500
Total Expenditures	\$ 478,269	\$ 521,900	\$ 427,700	\$ 456,800	\$ 490,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 280,939	\$ 288,300	\$ 277,800	\$ 295,000	\$ 303,900
Overtime	47,814	40,800	42,100	45,500	48,600
Seasonal	50,224	52,400	27,400	56,400	58,400
Health & Dental Insurance	78,900	93,900	94,900	99,000	107,900
Life Insurance	372	400	400	300	300
Social Security	28,326	29,200	26,600	30,400	31,400
Unemployment Compensation	370	400	300	800	800
KPERS Retirement	33,372	34,300	30,700	33,600	36,400
Deferred Compensation	117	-	-	-	-
Total	520,434	539,700	500,200	561,000	587,700
Contractual Services					
Outsourced Services	44,533	60,200	14,600	46,600	46,600
Water	4,014	4,700	4,000	4,000	4,000
Trash Services	4,020	4,100	4,100	4,100	4,100
Telephone	3,027	2,400	3,000	3,000	3,000
Natural Gas	2,355	2,500	2,400	2,400	2,400
Electricity	32,125	35,800	32,000	32,000	32,000
Wastewater	2,198	2,500	2,200	2,200	2,200
R&M Buildings	20,040	24,600	2,000	24,000	24,000
R&M Equipment	32,047	6,000	6,000	6,000	6,000
R&M Vehicles	8,931	600	600	600	600
Equip./Vehicle Rentals	11,417	7,500	7,500	7,500	7,500
General Insurance & Claim	(1,027)	-	-	-	-
Meetings/Training/Travel	500	1,700	1,200	1,200	1,200
Dues/Subscriptions	-	-	100	100	100
Construction Debris	-	100	100	100	100
Total	164,180	152,700	79,800	133,800	133,800
Commodities					
Building/Grounds	77,961	107,600	64,500	79,500	79,500
Small Tools	3,172	-	-	-	-
Vehicle Supplies	-	600	600	600	600
Fuel	14,799	13,000	13,000	13,000	13,000
Operating Supplies	609	1,400	1,000	1,000	1,000
Clothing/Uniforms	3,380	3,100	3,400	3,400	3,400
Total	99,921	125,700	82,500	97,500	97,500
Capital Outlay					
Building/Structure Improvement	1,025	-	-	-	-
Equipment	49,924	-	-	-	-
Total	50,949	-	-	-	-
Internal Services					
Building Services	3,548	3,600	3,500	4,600	4,800
IT Services	16,728	20,700	16,200	25,400	26,500
Risk Services	32,893	38,500	32,700	42,100	44,500
Total	53,169	62,800	52,400	72,100	75,800
Total Expenditures	\$ 888,653	\$ 880,900	\$ 714,900	\$ 864,400	\$ 894,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Seasonal	\$ 293,544	\$ 307,800	\$ -	\$ 302,000	\$ 304,000
Social Security	22,456	23,500	-	23,100	23,300
Unemployment Compensation	294	300	-	300	300
Total	316,294	331,600	-	325,400	327,600
Contractual Services					
Outsourced Services	54,652	6,500	700	5,700	5,700
Water	52,652	14,000	-	14,000	14,000
Telephone	-	700	-	-	-
Electricity	11,866	16,600	1,100	12,000	12,000
Wastewater	270	300	300	300	300
R&M Buildings	12,238	6,700	2,900	6,900	6,900
R&M Equipment	3,578	2,000	-	-	-
Meetings/Training/Travel	4,647	5,400	-	5,100	5,600
Advertising/Legal Notice	-	1,200	-	-	-
Printing and Forms	518	600	-	500	500
Total	140,421	54,000	5,000	44,500	45,000
Commodities					
Building & Grounds	8,558	2,500	11,100	4,200	4,200
Chemicals	35,221	30,000	-	30,000	30,000
Concessions	41,600	39,400	3,300	42,600	43,300
Operating Supplies	2,353	4,000	-	7,300	2,300
Clothing/Uniforms	5,649	6,600	-	5,800	5,900
Special Events	4,397	6,800	-	6,500	6,500
Total	97,778	89,300	14,400	96,400	92,200
Capital Outlay					
Building/Structure Improvement	-	-	11,000	-	-
Equipment	-	-	-	-	-
Total	-	-	11,000	-	-
Internal Services					
Bldg Services	288	300	300	200	200
IT Services	380	400	400	-	-
Risk Services	17,650	21,000	21,600	26,200	27,700
Total	18,318	21,700	22,300	26,400	27,900
Total Expenditures	\$ 572,811	\$ 496,600	\$ 52,700	\$ 492,700	\$ 492,700

POLICE



Overview

The Police Department includes both the Administration and Operations divisions. The Administration Division includes Investigations, Records, Code Enforcement, and the School Resource Officers. The Operations Division includes all the patrol functions of the department and Animal Control. The Gardner Police Department aims to protect and serve all persons with courtesy, respect and fairness through a professional and high-quality law enforcement organization.

The Police Department hosts the Citizens Police Academy and provides services such as safety talks, car seat installations, fingerprinting, and operation and coordination of the Justice Center Community Room.

Contact Information



Police Department
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, records, and codes compliance sections of the department. The Investigations Section processes crime scenes, completes follow-up investigations and crime analysis, oversees the School Resource Officer (SRO) program and maintains the evidence/property room. The Administration Division is also tasked with code enforcement, record keeping, fulfilling the reporting requirements of the KBI and FBI, the contract management and customer service functions of the department, and the development of the department budget.

Operations Division

The Operations Division is responsible for the daily patrol activities of the department, including responding to calls for service, traffic enforcement, and residential and business checks. Staffing consists of patrol officers, corporals and sergeants who oversee the day-to-day operations of the patrol officers. The animal control section handles all calls for service involving domestic and wild animal concerns and completes follow-up investigations on animal bite cases. All officers attend the Johnson County Regional Police Academy in Overland Park, Kansas and complete the state requirements to serve as a police officer within the State of Kansas. Other Operations Division responsibilities include crime resistant community policing, the K-9 program, operation of the drone program, overseeing training to ensure it meets and/or exceeds requirements, and conducting commercial truck safety inspections.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Administration	7.0	7.0	7.0	7.0
Patrol Operations	25.0	26.0	26.0	26.0
Investigations	3.0	4.0	4.0	4.0
School Resource Officers	3.0	3.0	3.0	3.0
Animal Control	1.0	1.0	1.0	1.0
TOTAL	39.0	41.0	41.0	41.0

POLICE



2021-2022 Goals and Objectives

- Continue to improve our Community Outreach programs
- Develop a Licensed Plate Reader (LPR) infrastructure for the police department
- Expand on the drone program
- Utilize the on-site training room to continue and expand employee training
- Provide a joint agency active threat training coordinated with fire, medical and police agencies
- Reduce the number of repeat domestic violence reports by utilizing the dedicated Detective to work closely with victims of domestic violence
- Improve communications flow with Gardner Edgerton School District
- Finalize and implement peer support program

2019-2020 Accomplishments

- Moved into the Justice Center and facilitated set up and implementation of policies and procedures for the community room
- Completed implementation of Niche Record Management System (RMS)
- Appointment of new Chief of Police, and promotions of a Captain, a Sergeant, and two Corporals
- Promoted a Detective Sergeant to front line supervisor in the Investigations Unit
- Received the Violence Against Women Act (VAWA) grant dedicating a Detective to work crimes against females
- Received approval and licensing from the FAA for the operation of the drone and subsequently commenced operation; designed a training program for future pilots to progress the program forward.
- New CVSA officer completed training to keep the number of inspectors needed at the current levels
- Two officers attended peer support training; this program is being finalized for implementation in the coming months

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	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
2	Reduce crime	Violent/property crimes per 1,000 residents	33.3	32.3	33	34	34
2	Maintain a safe traffic environment	Traffic collisions per 1,000 residents	----	13.44	12.5	14	14
		Commercial vehicle safety inspections	----	199	150	300	400
2	Provide quality code enforcement	Percent of voluntary compliances	89%	87%	88%	90%	90%
2		Total number of code enforcement cases	----	262	275	310	330
2	Respond quickly to dangerous animal calls	Response to dangerous animal calls within 5 minutes	----	36%	35%	38%	40%

DID YOU KNOW?

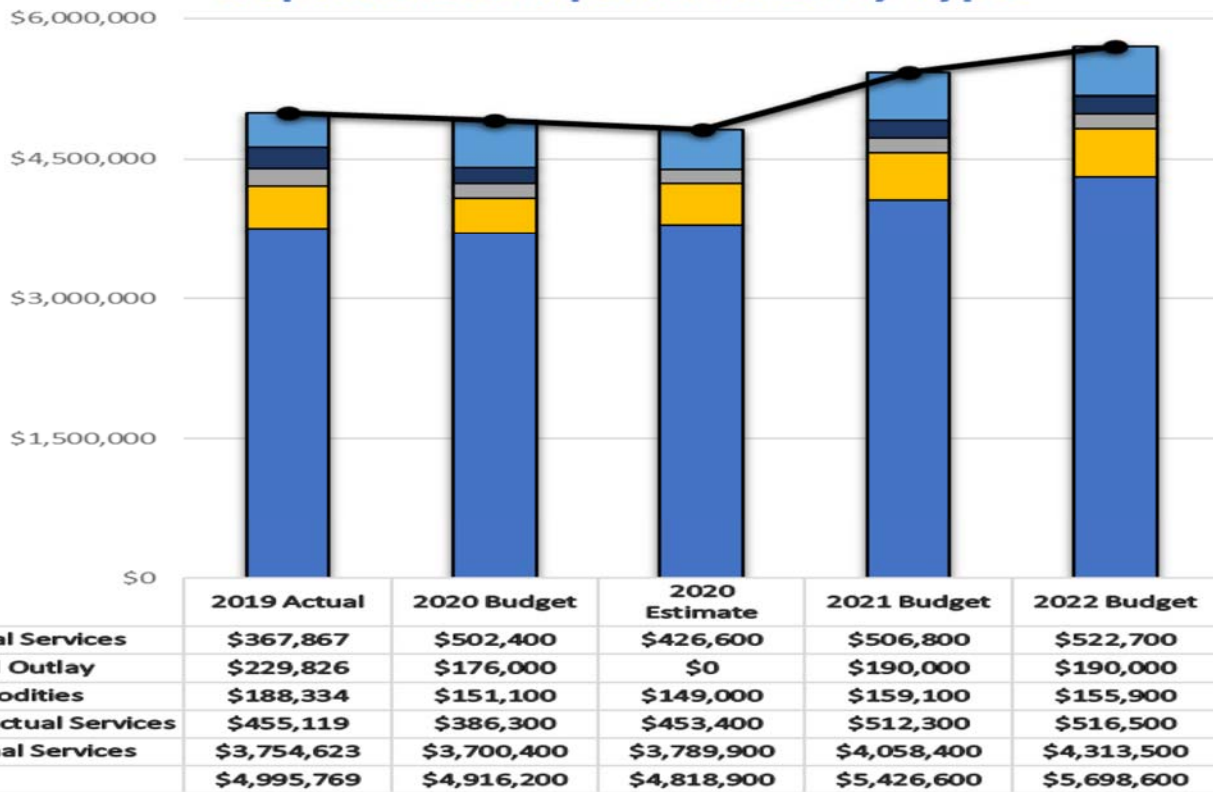
The community room at the Justice Center can be reserved for civic events

POLICE

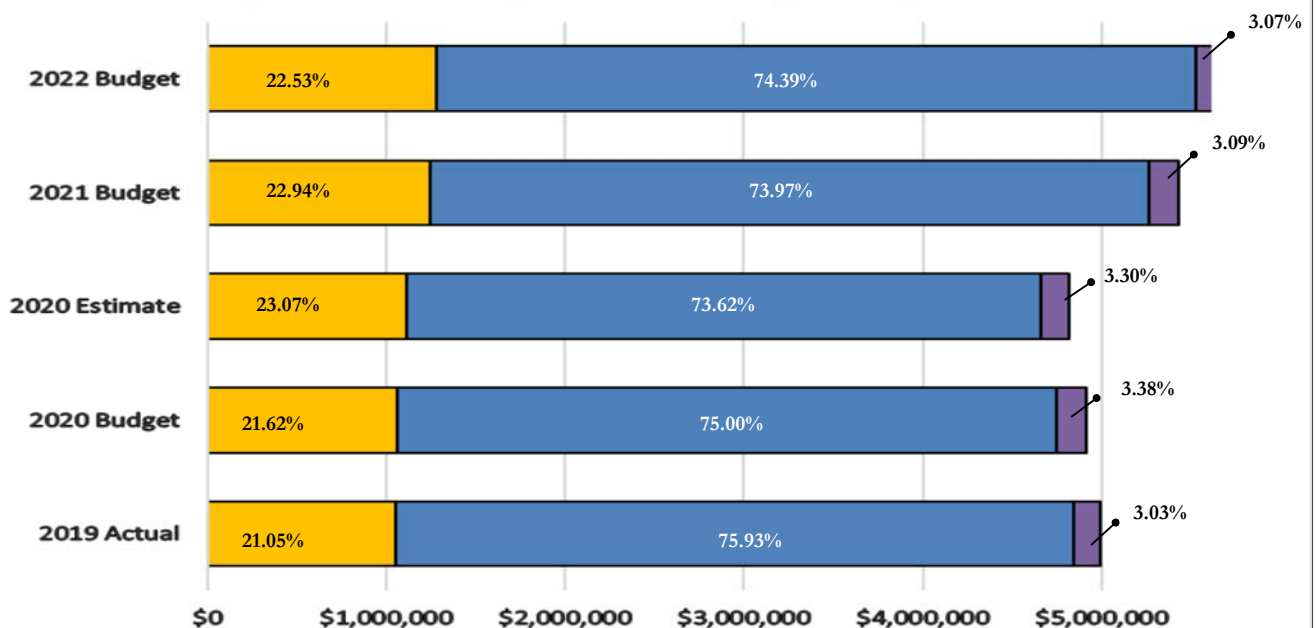
Department Financial Summaries



Department Expenditures by Type

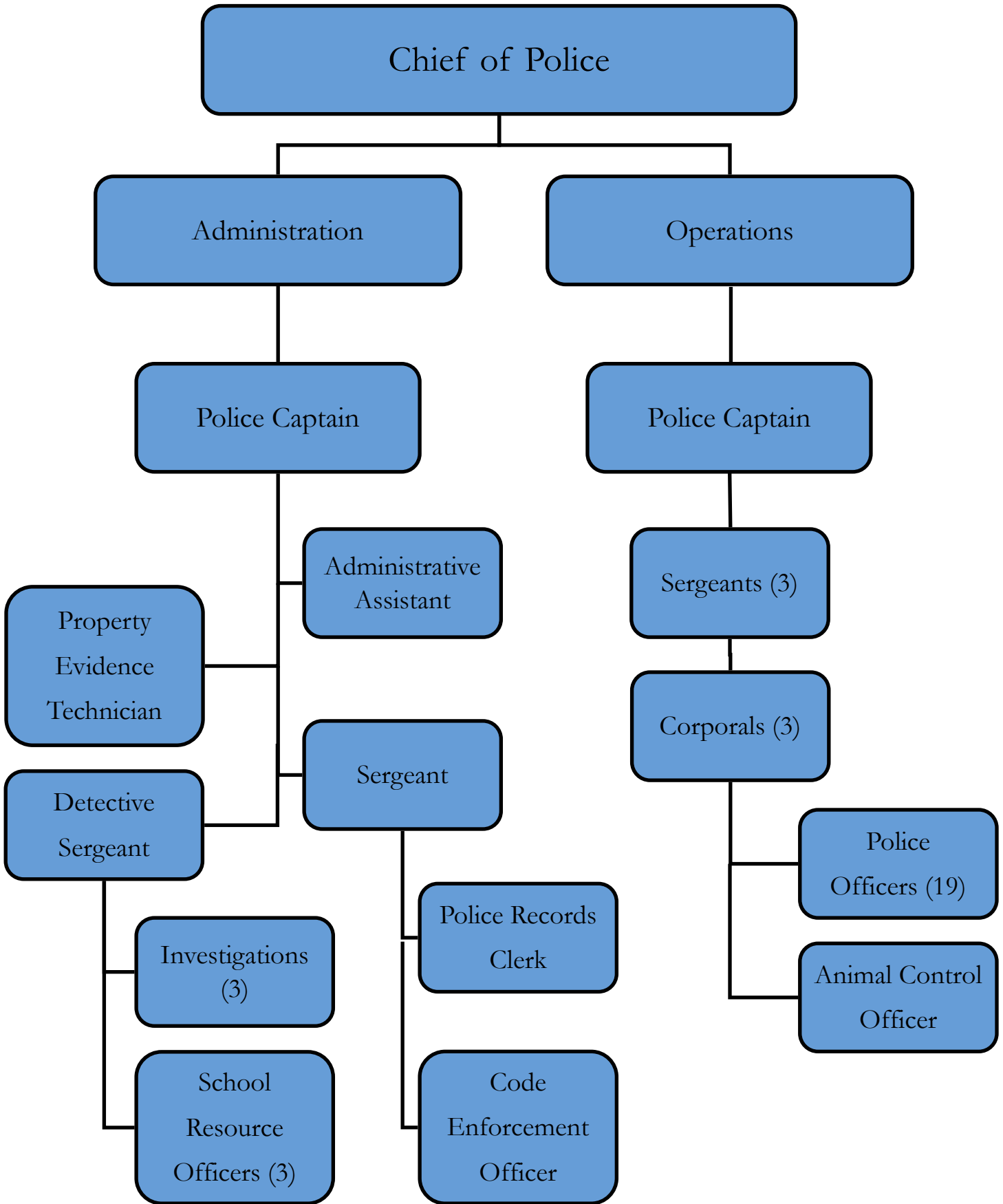


Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Police Administration	\$1,051,433	\$1,062,700	\$1,111,900	\$1,245,000	\$1,284,100
Patrol Operations	\$3,793,120	\$3,687,200	\$3,547,800	\$4,014,000	\$4,239,300
Animal Control	\$151,216	\$166,300	\$159,200	\$167,600	\$175,200

Police



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 2,157,514	\$ 2,264,700	\$ 2,362,000	\$ 2,362,000	\$ 2,433,000
Overtime	465,369	240,100	259,200	380,200	449,800
Market/Merit Pool	-	63,500	-	69,300	73,500
Health & Dental Insurance	357,013	405,400	427,300	446,200	484,400
Life Insurance	2,047	2,200	2,400	1,600	1,600
Social Security	201,165	187,800	200,600	209,800	220,600
Unemployment Compensation	2,623	2,300	2,500	5,400	5,800
KPERS Retirement	23,522	23,700	22,100	23,200	25,400
KPF Retirement	542,350	505,100	511,500	558,300	616,800
Deferred Compensation	3,020	5,600	2,300	2,400	2,600
Total	3,754,623	3,700,400	3,789,900	4,058,400	4,313,500
Contractual Services					
Prisoner Care	32,200	53,000	50,000	53,000	53,000
Outsourced Services	139,903	102,100	108,700	116,400	111,700
Veterinary Services	89,830	93,000	93,000	99,600	104,600
Water	7,131	1,600	7,600	7,600	7,600
Telephone	12,801	16,800	16,200	20,000	20,000
Natural Gas	484	1,200	-	-	-
Electricity	28,925	15,000	51,600	51,600	51,600
Wastewater	1,741	1,600	2,400	2,400	2,400
Laundry & Drycleaning Service	7,357	6,900	6,800	7,500	7,500
R&M- Equipment	14,624	8,900	10,800	18,100	20,100
R&M-Vehicle	31,994	28,800	28,200	34,600	37,300
General Insurance & Claim	3,092	-	-	-	-
Meetings/Training/Travel/Cont Ed	20,898	34,300	19,400	33,300	33,300
Memberships/Dues	2,455	2,300	1,400	2,300	2,300
Advertising/Legal Notices	-	500	-	500	500
Printing	4,715	3,300	1,200	3,300	3,300
Postage	1,495	4,000	2,000	2,000	2,000
Nuisance Mowing	3,106	10,000	-	5,000	5,000
Nuisance Debris	-	3,000	-	1,000	1,000
Special Assessments	52,368	-	54,100	54,100	53,300
Total	455,119	386,300	453,400	512,300	516,500
Commodities					
Small Tools	485	800	-	800	800
Fuel & Fluids	57,811	54,900	54,300	54,300	54,300
Operating Supplies	108,025	77,500	86,500	82,000	66,800
Clothing/Uniforms	22,013	17,900	8,200	22,000	34,000
Total	188,334	151,100	149,000	159,100	155,900
Capital Outlay					
Building/Structure Improvement	70,000	-	-	-	-
Vehicles	159,826	176,000	-	190,000	190,000
Total	229,826	176,000	-	190,000	190,000
Internal Services					
Building Services	43,970	116,600	128,200	113,100	113,900
IT Services	135,841	166,500	171,200	197,100	203,500
Risk Services	188,056	219,300	127,200	196,600	205,300
Total	367,867	502,400	426,600	506,800	522,700
Total Expenditures	\$ 4,995,769	\$ 4,916,200	\$ 4,818,900	\$ 5,426,600	\$ 5,698,600

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 452,619	\$ 474,200	\$ 478,000	\$ 478,000	\$ 492,300
Overtime	26,467	9,600	9,800	18,400	23,200
Market/Merit Pool	-	63,500	-	69,300	73,500
Health & Dental Insurance	80,751	84,300	113,300	111,700	121,600
Life Insurance	377	400	400	300	300
Social Security	36,205	37,100	37,400	38,000	39,500
Unemployment Compensation	471	400	400	900	1,000
KPERS Retirement	19,573	19,400	18,400	19,300	21,200
KPF Retirement	63,355	68,400	64,000	67,500	73,000
Deferred Compensation	888	1,600	500	500	500
Total	680,706	758,900	722,200	803,900	846,100
Contractual Services					
Prisoner Care	32,200	53,000	50,000	53,000	53,000
Outsourced Services	137,156	96,300	108,700	116,400	111,700
Water	7,131	1,600	7,600	7,600	7,600
Telephone	12,801	16,800	16,200	20,000	20,000
Natural Gas	484	1,200	-	-	-
Electricity	28,925	15,000	51,600	51,600	51,600
Wastewater	1,741	1,600	2,400	2,400	2,400
R&M Equipment	6,574	2,000	2,800	10,100	10,100
R & M Vehicles	855	1,000	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	4,413	9,000	1,700	8,000	8,000
Dues/Subscriptions	2,455	2,300	1,400	2,300	2,300
Advertising/Legal Notices	-	500	-	500	500
Printing	4,715	3,300	1,200	3,300	3,300
Postage	1,495	4,000	2,000	2,000	2,000
Nuisance Mowing	3,106	10,000	-	5,000	5,000
Nuisance Debris	-	3,000	-	1,000	1,000
Special Assessments	52,368	-	54,100	54,100	53,300
Total	296,419	220,600	300,700	338,300	332,800
Commodities					
Fuel	2,869	3,600	3,000	3,000	3,000
Operating Supplies	15,941	11,800	11,500	15,000	15,000
Clothing/Uniforms	2,355	1,900	700	2,000	2,000
Total	21,165	17,300	15,200	20,000	20,000
Internal Services					
Building Services	6,048	9,600	16,800	19,800	19,900
IT Services	24,706	30,300	31,200	32,800	33,900
Risk Services	22,389	26,000	25,800	30,200	31,400
Total	53,143	65,900	73,800	82,800	85,200
Total Expenditures	\$ 1,051,433	\$ 1,062,700	\$ 1,111,900	\$ 1,245,000	\$ 1,284,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 1,666,965	\$ 1,749,800	\$ 1,845,300	\$ 1,845,300	\$ 1,900,900
Overtime	438,128	230,200	249,100	361,300	426,000
Health & Dental Insurance	268,224	306,700	305,600	325,900	353,500
Life Insurance	1,614	1,700	1,900	1,300	1,300
Social Security	161,938	147,600	160,200	168,800	178,000
Unemployment Compensation	2,113	1,900	2,100	4,400	4,700
KPFRetirement	478,995	436,700	447,500	490,800	543,800
Deferred Compensation	2,132	3,600	1,800	1,900	2,100
Total	3,020,109	2,878,200	3,013,500	3,199,700	3,410,300
Contractual Services					
Outsourced Services	2,747	5,800	-	-	-
Laundry & Drycleaning	7,357	6,800	6,800	7,500	7,500
R&M-Equipment	8,050	6,900	8,000	8,000	10,000
R&M-Vehicles	31,067	27,000	27,000	33,400	36,100
General Insurance & Claim	3,092	-	-	-	-
Meetings/Training/Travel/Cont Ed	16,485	25,000	17,000	25,000	25,000
Total	68,798	71,500	58,800	73,900	78,600
Commodities					
Small Tools	-	800	-	800	800
Fuel	53,567	50,000	50,000	50,000	50,000
Operating Supplies	91,948	65,400	74,800	66,800	51,600
Clothing/Uniforms	19,547	15,800	7,100	19,800	31,800
Total	165,062	132,000	131,900	137,400	134,200
Capital Outlay					
Building/Structure Improvement	70,000	-	-	-	-
Vehicles	159,826	176,000	-	190,000	190,000
Total	229,826	176,000	-	190,000	190,000
Internal Services					
Building Services	36,482	104,700	107,200	90,500	91,200
IT Services	109,406	134,100	138,100	159,600	164,800
Risk Services	163,437	190,700	98,300	162,900	170,200
Total	309,325	429,500	343,600	413,000	426,200
Total Expenditures	\$ 3,793,120	\$ 3,687,200	\$ 3,547,800	\$ 4,014,000	\$ 4,239,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 37,930	\$ 40,700	\$ 38,700	\$ 38,700	\$ 39,800
Overtime	774	300	300	500	600
Health & Dental Insurance	8,038	14,400	8,400	8,600	9,300
Life Insurance	56	100	100	-	-
Social Security	3,022	3,100	3,000	3,000	3,100
Unemployment Compensation	39	-	-	100	100
KPERS Retirement	3,949	4,300	3,700	3,900	4,200
Deferred Compensation	-	400	-	-	-
Total	53,808	63,300	54,200	54,800	57,100
Contractual Services					
Veterinary Services	89,830	93,000	93,000	99,600	104,600
Laundry & Drycleaning	-	100	-	-	-
R&M-Vehicles	72	800	200	200	200
Meetings/Training/Travel/Cont Ed	-	300	700	300	300
Total	89,902	94,200	93,900	100,100	105,100
Commodities					
Small Tools	485	-	-	-	-
Fuel	1,375	1,300	1,300	1,300	1,300
Operating Supplies	136	300	200	200	200
Clothing/Uniforms	111	200	400	200	200
Total	2,107	1,800	1,900	1,700	1,700
Internal Services					
Building Services	1,440	2,300	4,200	2,800	2,800
IT Services	1,729	2,100	1,900	4,700	4,800
Risk Services	2,230	2,600	3,100	3,500	3,700
Total	5,399	7,000	9,200	11,000	11,300
Total Expenditures	\$ 151,216	\$ 166,300	\$ 159,200	\$ 167,600	\$ 175,200

PUBLIC WORKS



Overview

The Public Works Department includes the following divisions: Administration, Airport, Engineering and Operations. The Operations Division is comprised of Street Maintenance and Fleet 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 principles and practices to help maintain City engineering, public rights-of-way, streets, storm water management, and fleet maintenance. Administration is also responsible for budgeting for the department as well as planning capital projects.

Airport Division / Airport Fund

The Gardner Municipal Airport provides two turf runways and one paved runway for both the recreational and aviation enthusiast. In addition, the airport has 95 hangars, maintenance facilities, office space for a planned flight school, aviation fuel and a small park with shelter house. Funding for this division comes from the Airport Fund.

Engineering Division

The Engineering Division is committed to providing quality infrastructure through long-range planning and sound engineering practices; overseeing development and growth; implementing our storm water management plan; implementing our transportation master plan; and implementing policies that maintain and improve the quality of life of Gardner residents.

Operations Division

The Operations Division is committed to providing quality City services by maintaining existing infrastructure; while protecting the health, safety, and welfare of all. The Division is divided into two areas: street/stormwater maintenance and fleet maintenance.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Public Works Administration	2.0	2.0	2.0	2.0
Airport	1.0	1.0	1.0	1.0
Engineering	6.0	6.0	6.0	6.0
Operations	9.0	9.0	9.0	9.0
Building Services	1.0	1.0	1.0	1.0
TOTAL	19.0	19.0	19.0	19.0

PUBLIC WORKS



2021-2022 Goals and Objectives

- Complete a new stormwater master plan
- Complete identified Americans with Disabilities Act (ADA) improvements
- Complete Santa Fe from Waverly to Poplar reconstruction
- Complete Waverly from 175th to Madison reconstruction
- Complete the first phase of the I-35 and Gardner Road interchange improvements (191st Street location)
- Complete Moonlight Rd Safe Routes to School
- Complete Moonlight and Madison signals project
- Complete Gardner spillway improvements
- Complete US 56 and Cedar Niles intersections improvements
- Update the City's technical specifications and standard drawings
- Implement requirements of the MS 4 permit

2019-2020 Accomplishments

- Completed design of the Santa Fe improvements project
- Began design of the Waverly Road improvements project
- Began design of the Moonlight SRTS project
- Continued design of the first phase of the I-35 interchange project (191st relocation)
- Created and implemented a new stormwater management code
- Updated traffic counts at numerous locations
- Began design of the Moonlight and Madison signal
- Acquired r/w for the first phase of the I-35 interchange project
- Began construction of the Santa Fe improvements project
- Completed update of the Transportation Master Plan
- Processed 65 r/w permits
- Completed the 2019 pavement management program

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	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
3	Maintain an operational fleet of vehicles	Percent of vehicles that exceed replacement criteria	----	57%	57%	64%	64%
2	Effectively manage the flow of traffic	Number of traffic signal work orders completed	----	41	41	39	37
2	Provide quality stormwater drainage	Number of drainage repairs	----	28	28	26	24

DID YOU KNOW?

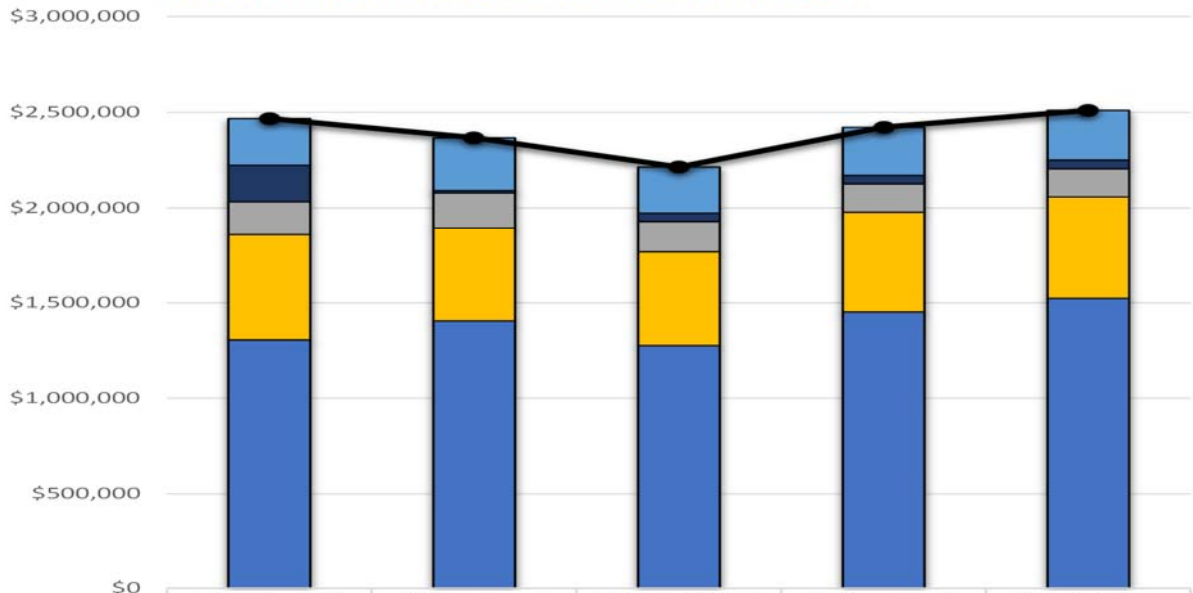
The Street Maintenance division is responsible for maintaining approximately 192 lane miles of street pavement, including curb & gutter, pavement markings, street signs, traffic signals, stormwater system maintenance, and snow removal

PUBLIC WORKS

Department Financial Summaries

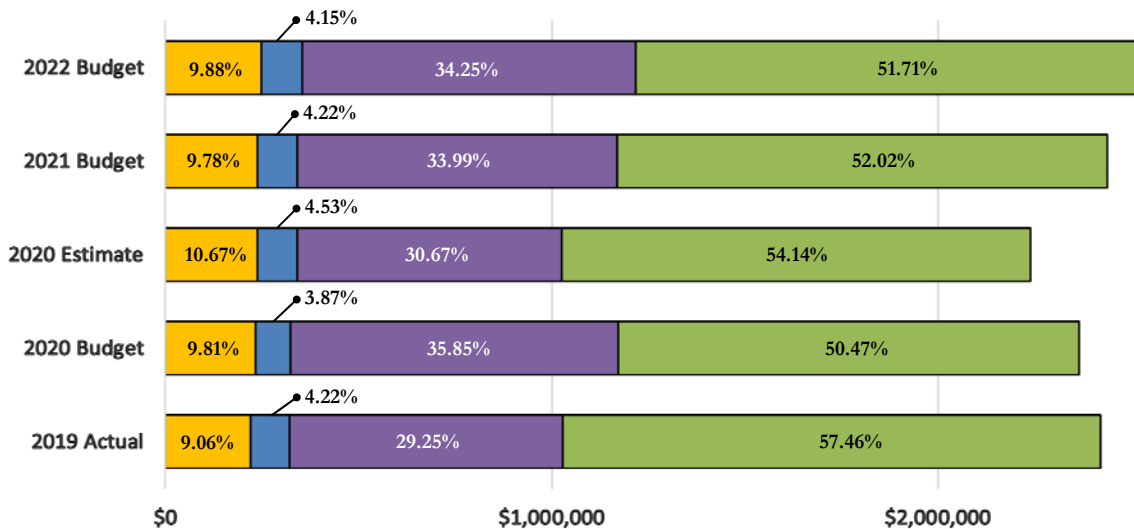


Department Expenditures by Type



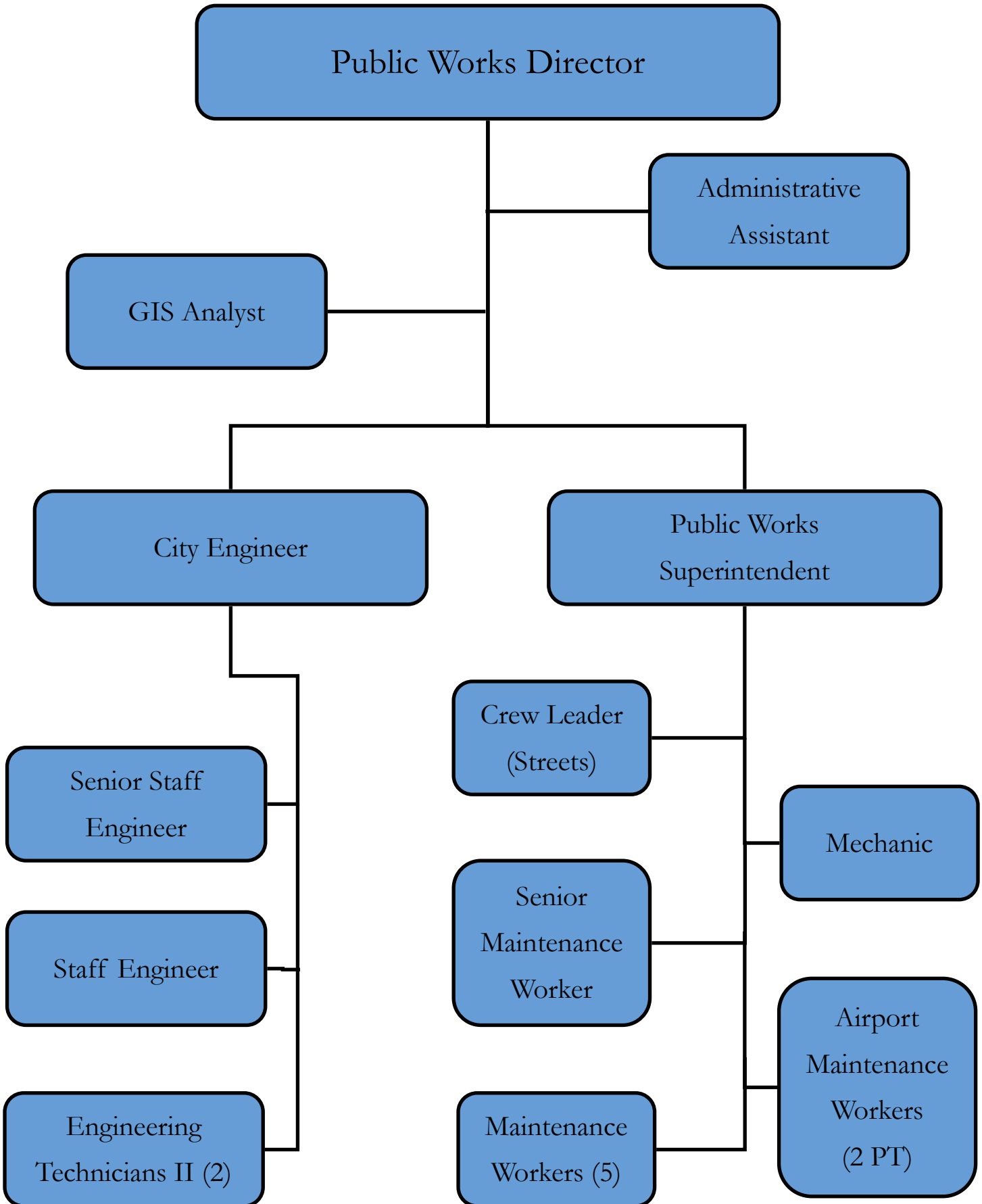
	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Internal Services	\$243,518	\$275,400	\$240,600	\$250,800	\$259,400
Capital Outlay	\$190,677	\$11,400	\$45,000	\$45,000	\$45,000
Commodities	\$175,460	\$185,800	\$162,500	\$147,300	\$147,300
Contractual Services	\$551,762	\$490,000	\$489,900	\$527,300	\$535,300
Personal Services	\$1,305,830	\$1,404,600	\$1,276,700	\$1,451,600	\$1,523,100
Total	\$2,467,247	\$2,367,200	\$2,214,700	\$2,422,000	\$2,510,100

Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Public Works Administration	\$219,454	\$232,200	\$238,900	\$238,600	\$249,200
Fleet Operations	\$102,230	\$91,700	\$101,400	\$102,800	\$104,700
Engineering	\$708,419	\$848,600	\$686,700	\$828,900	\$864,000
Streets and Storm Drainage	\$1,391,464	\$1,194,700	\$1,212,300	\$1,268,600	\$1,304,400

Public Works



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 924,645	\$ 1,001,200	\$ 916,000	\$ 1,033,900	\$ 1,065,100
Overtime	41,428	16,600	17,100	30,100	37,200
Seasonal	4,210	16,000	10,000	10,000	16,000
Health & Dental Insurance	156,122	178,400	165,400	182,200	197,100
Life Insurance	884	900	900	600	600
Social Security	73,863	79,200	72,100	82,200	85,600
Unemployment Compensation	958	1,000	900	2,100	2,200
KPERS Retirement	98,948	106,700	90,000	105,600	114,300
Deferred Compensation	4,772	4,600	4,300	4,900	5,000
Total	1,305,830	1,404,600	1,276,700	1,451,600	1,523,100
Contractual Services					
Engineering/Architectural	100,561	87,000	121,700	100,000	100,000
Outsourced Services	103,997	78,900	46,400	78,900	78,900
Water	735	1,300	1,300	1,300	1,300
Trash Services	60,515	36,900	50,900	55,900	60,900
Telephone	3,568	3,400	3,500	3,500	3,500
Electricity	222,154	215,400	221,900	221,900	221,900
Wastewater	630	700	700	700	700
R&M - Equipment	22,650	8,700	8,700	9,000	9,000
R & M - Vehicles	14,168	8,500	9,500	9,500	10,500
Equip./Vehicle Rentals	8,315	8,300	8,800	9,300	9,300
Meetings/Training/Travel/Cont Ed	6,020	22,200	4,000	18,600	20,500
Dues/Subscriptions	4,637	11,700	7,500	11,700	11,800
Postage	363	-	-	-	-
Construction Debris	3,449	7,000	5,000	7,000	7,000
Total	551,762	490,000	489,900	527,300	535,300
Commodities					
Small Tools	7,524	6,500	6,500	6,500	6,500
Vehicle Supplies	8,458	10,800	10,800	10,800	10,800
Street Maintenance Supplies	25,182	57,000	7,000	7,000	7,000
Fuel & Fluids	33,147	19,900	29,900	29,900	29,900
Traffic Control Supplies-Existing	23,900	16,500	13,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	-	500	500	500	500
Chemicals	1,174	1,200	1,200	1,200	1,200
Snow Removal Supplies	59,934	58,400	75,700	58,400	58,400
Operating Supplies	9,152	9,700	10,300	9,200	9,200
Clothing/Uniforms	6,989	5,300	7,100	7,300	7,300
Total	175,460	185,800	162,500	147,300	147,300
Capital Outlay					
Equipment	58,061	11,400	10,000	10,000	10,000
Vehicles	132,616	-	35,000	35,000	35,000
Total	190,677	11,400	45,000	45,000	45,000
Internal Services					
Building Services	46,849	48,300	45,600	55,500	57,500
IT Services	98,649	111,400	100,500	94,300	96,900
Risk Services	98,020	115,700	94,500	101,000	105,000
Total	243,518	275,400	240,600	250,800	259,400
Total Expenditures	\$ 2,467,247	\$ 2,367,200	\$ 2,214,700	\$ 2,422,000	\$ 2,510,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 149,463	\$ 154,800	\$ 160,400	\$ 160,400	\$ 165,200
Overtime	6	300	300	300	300
Health & Dental Insurance	17,269	16,500	18,000	18,400	20,000
Life Insurance	112	100	100	100	100
Social Security	11,105	11,900	12,300	12,300	12,700
Unemployment Compensation	145	200	200	300	300
KPERS Retirement	15,255	16,200	15,400	15,900	17,100
Total	193,355	200,000	206,700	207,700	215,700
Contractual Services					
Outsourced Services	99	-	-	-	-
Telephone	110	600	100	100	100
R&M - Equipment	-	700	700	1,000	1,000
Meetings/Training/Travel/Cont Ed	1,175	3,500	1,000	3,000	3,000
Dues/Subscriptions	245	400	300	400	500
Postage	353	-	-	-	-
Total	1,982	5,200	2,100	4,500	4,600
Commodities					
Operating Supplies	973	1,000	700	1,000	1,000
Total	973	1,000	700	1,000	1,000
Internal Services					
Building Services	12,383	12,800	12,800	12,900	13,600
IT Services	7,309	8,900	7,200	6,400	6,600
Risk Services	3,713	4,300	5,300	6,000	6,300
Total	23,405	26,000	25,300	25,300	26,500
Total Expenditures	\$ 219,715	\$ 232,200	\$ 234,800	\$ 238,500	\$ 247,800

CITY OF GARDNER ANNUAL BUDGET



Program: Fleet Operations 3116
Department: Public Works 431
Fund: General Fund 001

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 43,346	\$ 42,800	\$ 44,500	\$ 44,500	\$ 45,900
Overtime	2,282	1,400	1,400	1,900	2,200
Health & Dental Insurance	15,004	7,500	15,600	16,000	17,200
Life Insurance	56	100	100	-	-
Social Security	3,411	3,400	3,500	3,600	3,700
Unemployment Compensation	44	-	-	100	100
KPERS Retirement	4,650	4,600	4,400	4,600	5,000
Total	68,793	59,800	69,500	70,700	74,100
Contractual Services					
Outsourced Services	4,714	200	200	200	200
Water	710	900	900	900	900
Telephone	662	400	700	700	700
Electricity	1,593	1,900	1,900	1,900	1,900
Wastewater	630	700	700	700	700
R&M Vehicle	3,941	3,000	4,000	4,000	5,000
Equip/vehicle Rentals	3,858	4,100	4,100	4,100	4,100
Meetings/Training/Travel/Cont Ed	-	1,800	800	1,800	1,800
Dues/Subscriptions	185	200	200	200	200
Total	16,293	13,200	13,500	14,500	15,500
Commodities					
Small Tools	3,090	2,000	2,000	2,000	2,000
Vehicle Supplies	270	300	300	300	300
Fuel	802	900	900	900	900
Operating Supplies	3,239	4,100	5,500	4,100	4,100
Clothing/Uniforms	481	500	500	500	500
Total	7,882	7,800	9,200	7,800	7,800
Internal Services					
Building Services	2,212	2,300	1,900	3,600	3,700
IT Services	3,274	4,100	3,200	3,200	3,300
Risk Services	3,814	4,500	4,300	3,700	3,800
Total	9,300	10,900	9,400	10,500	10,800
Total Expenditures	\$ 102,268	\$ 91,700	\$ 101,600	\$ 103,500	\$ 108,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 369,885	\$ 365,300	\$ 378,700	\$ 378,700	\$ 390,100
Overtime	37,136	12,600	13,000	25,500	32,200
Seasonal	4,210	10,000	10,000	10,000	10,000
Health & Dental Insurance	78,599	79,600	84,100	86,200	93,200
Life Insurance	446	400	400	300	300
Social Security	31,463	29,700	30,700	31,700	33,100
Unemployment Compensation	408	400	400	800	900
KPERS Retirement	41,782	39,700	37,900	40,200	43,900
Deferred Compensation	2,806	2,600	2,700	2,800	2,900
Total	566,735	540,300	557,900	576,200	606,600
Contractual Services					
Outsourced Services	99,079	75,700	45,700	75,700	75,700
Water	735	1,300	1,300	1,300	1,300
Trash Services	59,805	36,000	50,000	55,000	60,000
Telephone	1,956	1,900	1,900	1,900	1,900
Electricity	220,561	213,500	220,000	220,000	220,000
R&M Equipment	22,650	8,000	8,000	8,000	8,000
R&M - Vehicle	10,227	5,000	5,000	5,000	5,000
Equip./Vehicle Rentals	4,457	4,200	4,700	5,200	5,200
Meetings/Training/Travel/Cont Ed	2,614	7,000	-	6,000	6,000
Memberships/Dues	632	800	800	800	800
Construction Debris	3,449	7,000	5,000	7,000	7,000
Total	426,165	360,400	342,400	385,900	390,900
Commodities					
Small tools	3,190	4,500	4,500	4,500	4,500
Vehicle Supplies	7,579	10,000	10,000	10,000	10,000
Street Maintenance Supplies	25,182	57,000	7,000	7,000	7,000
Fuel	29,632	17,000	27,000	27,000	27,000
Traffic Control Supplies-Existing	23,900	16,500	13,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	-	500	500	500	500
Chemicals	1,174	1,200	1,200	1,200	1,200
Snow Removal Supplies	59,934	58,400	75,700	58,400	58,400
Operating Supplies	2,698	2,100	2,100	2,100	2,100
Clothing & Uniforms	5,989	4,500	6,300	6,300	6,300
Total	159,278	171,700	147,800	133,500	133,500
Capital Outlay					
Equipment	58,061	11,400	10,000	10,000	10,000
Vehicles	132,616	-	35,000	35,000	35,000
Total	190,677	11,400	45,000	45,000	45,000
Internal Services					
Building Services	10,851	11,200	9,000	18,300	18,500
IT Services	32,591	40,600	31,600	25,400	26,500
Risk Services	50,264	59,100	40,600	47,800	50,200
Total	93,706	110,900	81,200	91,500	95,200
Total Expenditures	\$ 1,436,561	\$ 1,194,700	\$ 1,174,300	\$ 1,232,100	\$ 1,271,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 361,951	\$ 438,300	\$ 332,400	\$ 450,300	\$ 463,900
Overtime	2,004	2,300	2,400	2,400	2,500
Seasonal	-	6,000	-	-	6,000
Health & Dental Insurance	45,250	74,800	47,700	61,600	66,700
Life Insurance	270	300	300	200	200
Social Security	27,884	34,200	25,600	34,600	36,100
Unemployment Compensation	361	400	300	900	900
KPERS Retirement	37,261	46,200	32,300	44,900	48,300
Deferred Compensation	1,966	2,000	1,600	2,100	2,100
Total	476,947	604,500	442,600	597,000	626,700
Contractual Services					
Engineering/Architectural	100,561	87,000	121,700	100,000	100,000
Outsourced Services	105	3,000	500	3,000	3,000
Telephone	840	500	800	800	800
R&M Vehicle	-	500	500	500	500
Meetings/Training/Travel/Cont Ed	2,231	9,900	2,200	7,800	9,700
Dues/Subscriptions	3,575	10,300	6,200	10,300	10,300
Postage	10	-	-	-	-
Total	107,322	111,200	131,900	122,400	124,300
Commodities					
Small tools	1,244	-	-	-	-
Vehicle Supplies	609	500	500	500	500
Fuel	2,713	2,000	2,000	2,000	2,000
Operating Supplies	2,242	2,500	2,000	2,000	2,000
Clothing & Uniforms	519	300	300	500	500
Total	7,327	5,300	4,800	5,000	5,000
Internal Services					
Building Services	21,403	22,000	21,900	20,700	21,700
IT Services	55,475	57,800	58,500	59,300	60,500
Risk Services	40,229	47,800	44,300	43,500	44,700
Total	117,107	127,600	124,700	123,500	126,900
Total Expenditures	\$ 708,703	\$ 848,600	\$ 704,000	\$ 847,900	\$ 882,900

Capital Improvement Reserve Fund

The Capital Improvement Reserve Fund is used to account for revenues that the City may expend to finance multi-year capital projects, including the acquisition and construction of major capital facilities other than those financed by enterprise funds. This fund is a non-budgeted fund but is included in this document for transparency purposes.

CITY OF GARDNER ANNUAL BUDGET



Capital Improvement Reserve Fund Fund 401

		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
		-----	-----	-----	-----	-----
Funds Available Jan 1	\$	460,614	\$ (387,786)	\$ 86,337	\$ 113,837	\$ 113,837
Revenue:						
Intergovernmental:						
Other		110,250	564,350	249,100	-	-
		-----	-----	-----	-----	-----
Intergovernmental Total		110,250	564,350	249,100	-	-
Use of Money:						
Interest on Investments		1,343	-	-	-	-
Interest on Project Funds		61,075	-	-	-	-
		-----	-----	-----	-----	-----
Use of Money Total		62,418	-	-	-	-
Transfers In:						
Park Improvement Reserve		152,177	97,100	97,100	-	-
General Fund		-	-	56,300	-	-
		-----	-----	-----	-----	-----
Transfers In Total		152,177	97,100	153,400	-	-
Miscellaneous:						
Gen Obligation Bond Proceeds		-	766,100	-	-	-
		-----	-----	-----	-----	-----
Miscellaneous Total		-	766,100	-	-	-
		-----	-----	-----	-----	-----
Revenue Total		324,845	1,427,550	402,500	-	-
		=====	=====	=====	=====	=====
Expenditures:						
Capital Improvement:						
Justice Center - PD 1801		49,120	-	-	-	-
CIP-Quail Meadows Park - PR1702		-	350,000	-	-	-
CIP-Quail Meadows Trail - PR1902		-	311,400	375,000	-	-
CIP-West Fork KC Trail Phase I - PR1703		386,830	-	-	-	-
CIP-Golf course improvements-PK 1802/1803		198,745	-	-	-	-
Parklet (AARP Grant)		507	-	-	-	-
Gardner Lake Spillway		56,285	-	-	-	-
		-----	-----	-----	-----	-----
Capital Improvement Total		691,487	661,400	375,000	-	-
Transfers Out						
Other project transfers		7,635	-	-	-	-
		-----	-----	-----	-----	-----
Transfers Out Total		7,635	-	-	-	-
		-----	-----	-----	-----	-----
Expenditures Total		699,122	661,400	375,000	-	-
		=====	=====	=====	=====	=====
Surplus/(Shortfall)		(374,277)	766,150	27,500	-	-
Funds Available Dec 31	\$	86,337	\$ 378,364	\$ 113,837	\$ 113,837	\$ 113,837
		=====	=====	=====	=====	=====

UTILITY DEPARTMENT

Electric Fund

The Electric Utility Fund accounts for the planning, development, production, purchase, transmission and distribution of all electricity for the City. All activities necessary to provide such services are accounted for in this fund, including Administration, Substation and Transmission, Distribution, Capital Improvements and Debt Service.

Electric Capital Replacement Reserve Fund

The Electric Capital Replacement Reserve Fund budgets reserves for the replacement of capital assets. Funding for this fund comes from transfers from the Electric Utility Fund.

Water Fund

The Water Fund is comprised of four programs: Water Administration, Water Treatment, Water Distribution and Capital Projects/Transfers. The Water Fund accounts for the treatment and provision of water to the residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund, including Administration, Treatment, Distribution, Capital Improvements and Debt Service.

Wastewater Fund

The Wastewater Fund accounts for the operations and maintenance of the Wastewater System, including Administration, Treatment, Collection, Capital Projects/Transfers, and Debt Service.

AIRPORT FUND

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

UTILITIES



Overview

The Utility Department was established in 2015 and includes the following divisions: Electric Distribution, Electric Generation, Transmission & Substation, Water Treatment, Wastewater Treatment, and Line Maintenance. The Utility Department is dedicated to delivering quality utility services to the residents and businesses of Gardner with superior, convenient local customer service and knowledgeable, professional and courteous staff to assist citizens, and local control of issues which directly affect quality of life.

Contact Information



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

www.gardnerkansas.gov/utilities

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



Services

Electric Generation, Transmission, and Substation Division

The Electric Generation, Transmission, and Substation Division provides for the design, construction, operation, maintenance and repair of the City’s high voltage electric substations, transmission system, and combustion turbine generators, including a high-pressure gas pipeline.

Electric Distribution Division

The Electric Distribution Division is responsible for the construction, operation, maintenance and repair of the City’s overhead and underground electric distribution system, including line clearance and meter testing.

Line Maintenance

The Line Maintenance Division is tasked with maintaining the water distribution and wastewater collection systems consisting of the following principal items:

Water Distribution System:

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

Wastewater Collection System:

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

Water Treatment

The Water Treatment Division is committed to operating and maintaining ‘in-compliance’, efficient, effective and economical water production, distribution and laboratory facilities that provide our customers and the general public a supply of safe, good-tasting drinking water that also meets the City’s fire storage supply needs.

Wastewater Treatment

The Wastewater Treatment Division is committed to providing collection and treatment of the wastewater that meets or exceeds all wastewater treatment standards set by industry, the federal government and the State of Kansas, in the most cost effective manner possible. Wastewater flows both by gravity and by force mains (pumping) to the plant for treatment.

Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Utilities Administration	5.0	5.0	5.0	5.0
Electric Substation/Transmission	5.0	5.0	5.0	5.0
Electric Distribution	10.5	10.5	10.5	10.5
Line Maintenance	10.0	10.0	10.0	10.0
Water Treatment and Distribution	6.0	6.0	6.0	6.0
Wastewater Collection/Treatment	6.0	6.0	6.0	6.0
TOTAL	42.5	42.5	42.5	42.5

2021-2022 Goals and Objectives

- No Lost Time Injuries
- Response to all electric outages within 20 minutes
- Respond to all water main breaks within 20 minutes
- Prevent sewer back-ups
- Operate within 5% of approved budgets
- Utilize Lucity to track work orders, parts usage, record asset maintenance history, and manage inventory levels effectively
- Operate all facilities in a safe, efficient, and reliable manner
- Complete CIPs on time and within budget
- Implement Fat, Oil, and grease (FOG) Monitoring Program
- Implement Capital Improvement Elements as scheduled

2019—2020 Accomplishments

- Implemented Inflow and Infiltration Program
- Rebuilt the submersible pumps at the Kill Creek Lift Station
- Received the 2019 Water Environment Federation George W. Burke, Jr. Facility Award for the Kill Creek Wastewater Treatment Plant
- Constructed the South Lift Station storage tank
- Replaced the overhead crane at the Kill Creek Lift Station
- Signed a contract with Nexgrid for Smart Meter implementation
- Started construction of the Hillsdale Water Treatment Plant Expansion

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	Benchmark	2019 Actual	2020 Estimate	2021 Target	2022 Target
2,3	Provide reliable electric service	Average outage time	1:00	1:21	1:00	1:00	1:00
2,3		Average response time	00:30	00:30	00:30	00:30	00:30
2,3		Average time to synchronize gas turbines	00:15	Units did not run	00:15	00:15	00:15
2,3	Provide drinking water that meets or exceeds Federal & State standards	Number of water treatment non compliance per year	0	0	0	0	0
2,3	Provide treatment of wastewater that meets Federal & State standards	Number of wastewater treatment non compliance per year	0	0	0	0	0
2,3	Maintain adequacy of wastewater system	Number of sewer backups	5	8	5	5	5
2,3	Maintain the water system infrastructure	Number of line breaks per 100 linear miles of primary distribution	20	16	10	10	10

DID YOU KNOW?

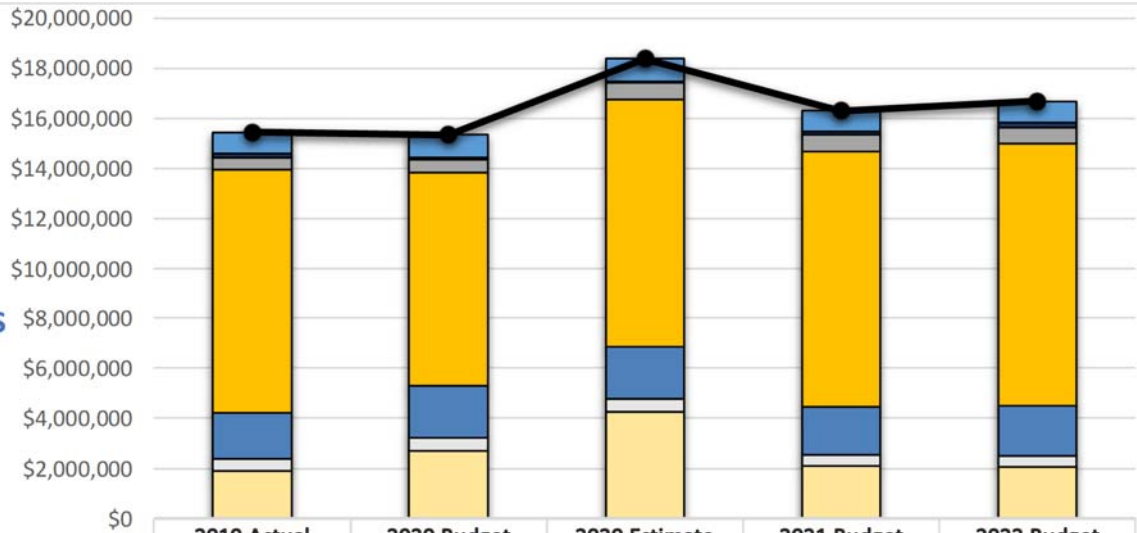
The City of Gardner provided customers with an “Electric Holiday” for the month of March, 2020, in order to ease citizens’ financial burdens during the COVID-19 pandemic?

Utilities



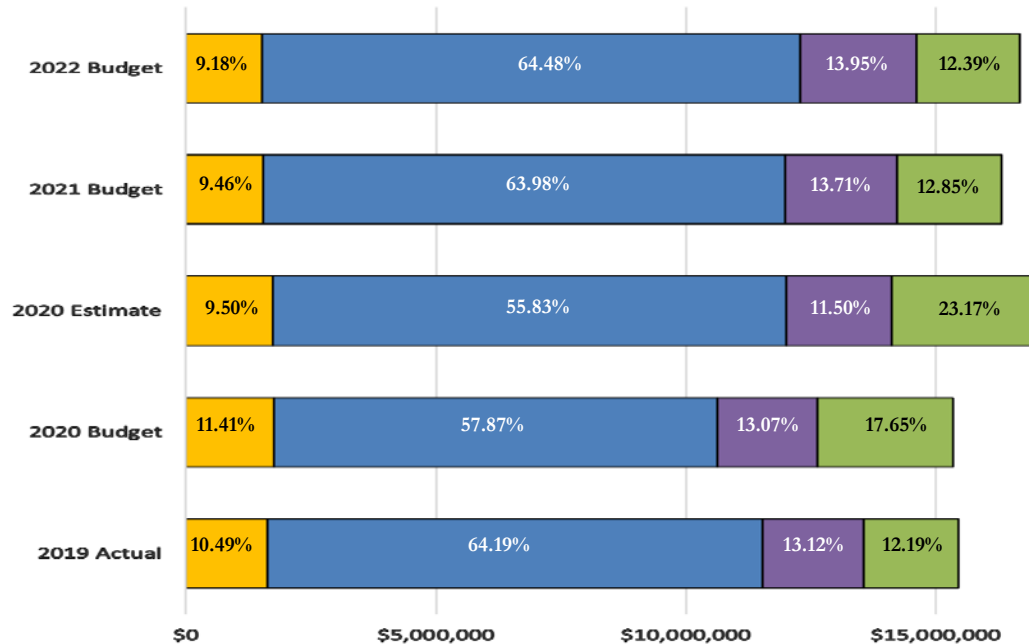
Department Financial Summaries - Electric

Department Expenditures by Type



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Internal Services	\$839,045	\$928,200	\$908,700	\$820,600	\$857,700
Capital Outlay	\$170,004	\$50,000	\$50,000	\$132,000	\$175,000
Commodities	\$483,351	\$526,500	\$665,100	\$666,100	\$663,600
Contractual Services	\$9,728,642	\$8,568,500	\$9,914,200	\$10,249,200	\$10,492,600
Personal Services	\$1,845,188	\$2,042,300	\$2,062,600	\$1,919,800	\$1,997,200
General Fund Allocations	\$501,396	\$524,500	\$524,500	\$429,000	\$426,400
Cap. Projects/Transfers/Debt	\$1,884,190	\$2,709,900	\$4,260,100	\$2,095,600	\$2,067,300
Total	\$15,451,816	\$15,349,900	\$18,385,200	\$16,312,300	\$16,679,800

Department Expenditures by Program



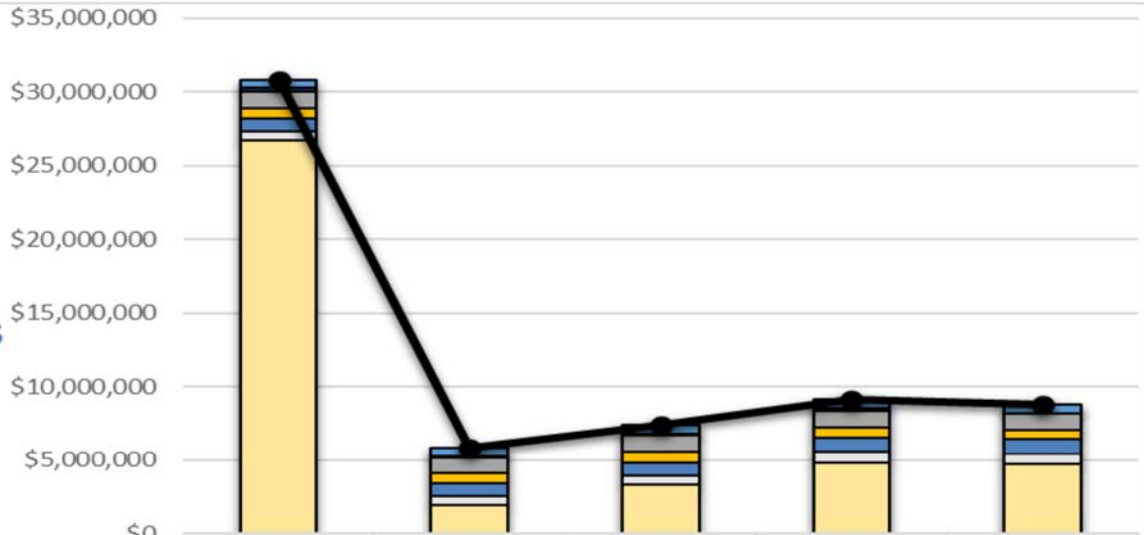
	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Electric Administration	\$1,620,762	\$1,750,800	\$1,746,100	\$1,543,300	\$1,531,300
Generation/Transmission/Substation	\$9,918,834	\$8,882,800	\$10,264,400	\$10,436,400	\$10,755,200
Distribution	\$2,028,030	\$2,006,400	\$2,114,600	\$2,237,000	\$2,326,000
Cap. Projects/Transfers/Debt	\$1,884,190	\$2,709,900	\$4,260,100	\$2,095,600	\$2,067,300

Utilities



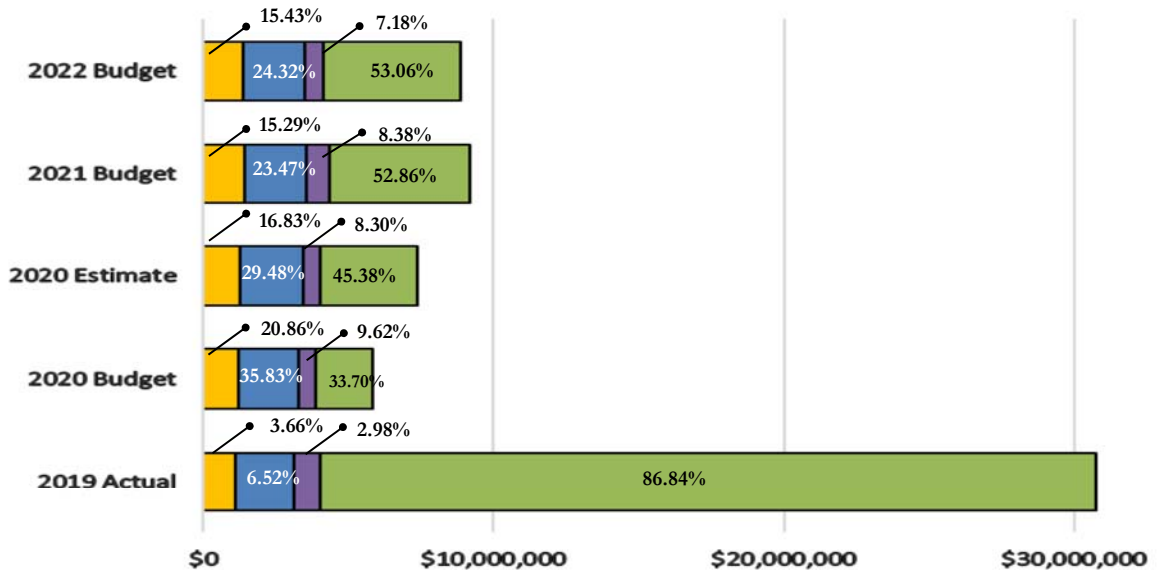
Department Financial Summaries - Water

Department Expenditures by Type



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Internal Services	\$519,404	\$557,900	\$570,000	\$581,100	\$606,400
Capital Outlay	\$221,400	\$90,000	\$145,000	\$205,000	\$12,000
Commodities	\$1,118,134	\$1,106,200	\$1,118,800	\$1,145,700	\$1,154,700
Contractual Services	\$721,123	\$678,700	\$723,700	\$711,100	\$644,800
Personal Services	\$882,810	\$818,000	\$867,600	\$939,400	\$983,500
General Fund Allocations	\$586,500	\$610,000	\$610,000	\$735,700	\$747,900
Cap. Projects/Transfers/Debt	\$26,722,677	\$1,962,000	\$3,352,500	\$4,842,600	\$4,690,700
Total	\$30,772,048	\$5,822,800	\$7,387,600	\$9,160,600	\$8,840,000

Department Expenditures by Program



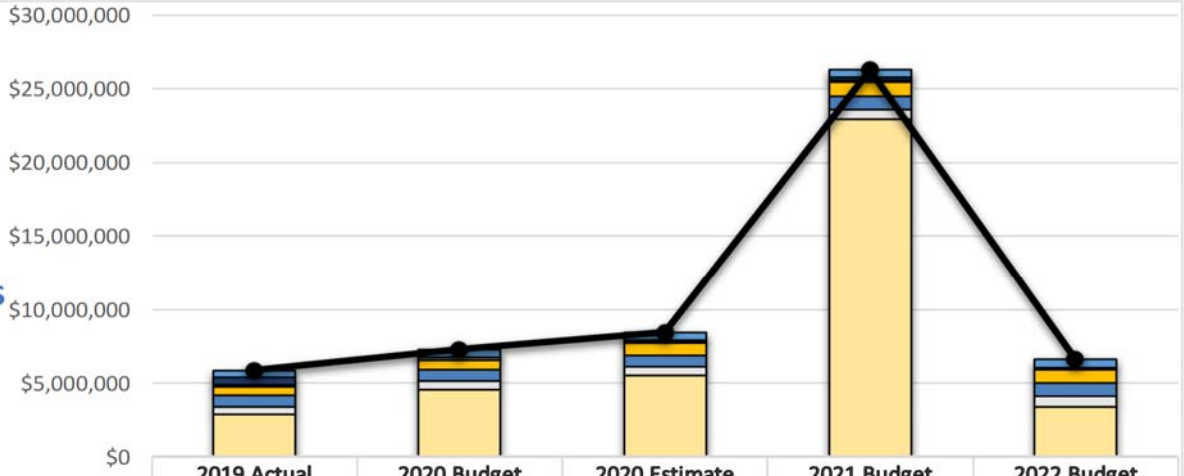
	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Water Administration	\$1,126,041	\$1,214,500	\$1,243,400	\$1,400,200	\$1,364,100
Water Treatment	\$2,006,195	\$2,086,200	\$2,178,200	\$2,150,400	\$2,150,100
Water Distribution	\$917,135	\$560,100	\$613,500	\$767,400	\$635,100
Cap. Projects/Transfers/Debt	\$26,722,677	\$1,962,000	\$3,352,500	\$4,842,600	\$4,690,700

Utilities



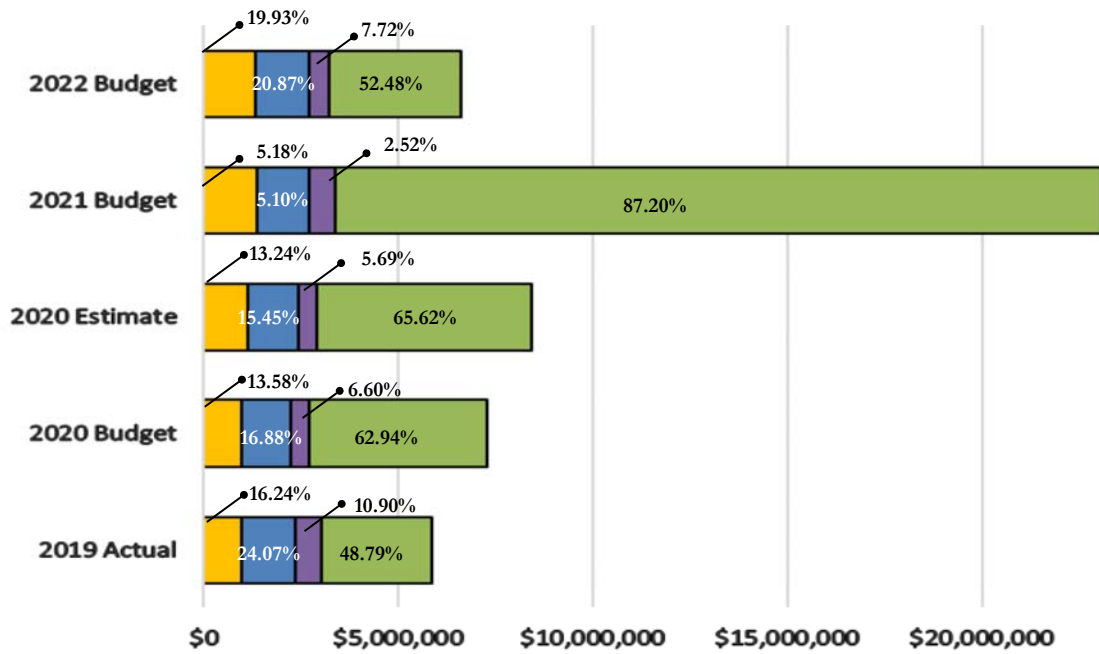
Department Financial Summaries - Wastewater

Department Expenditures by Type



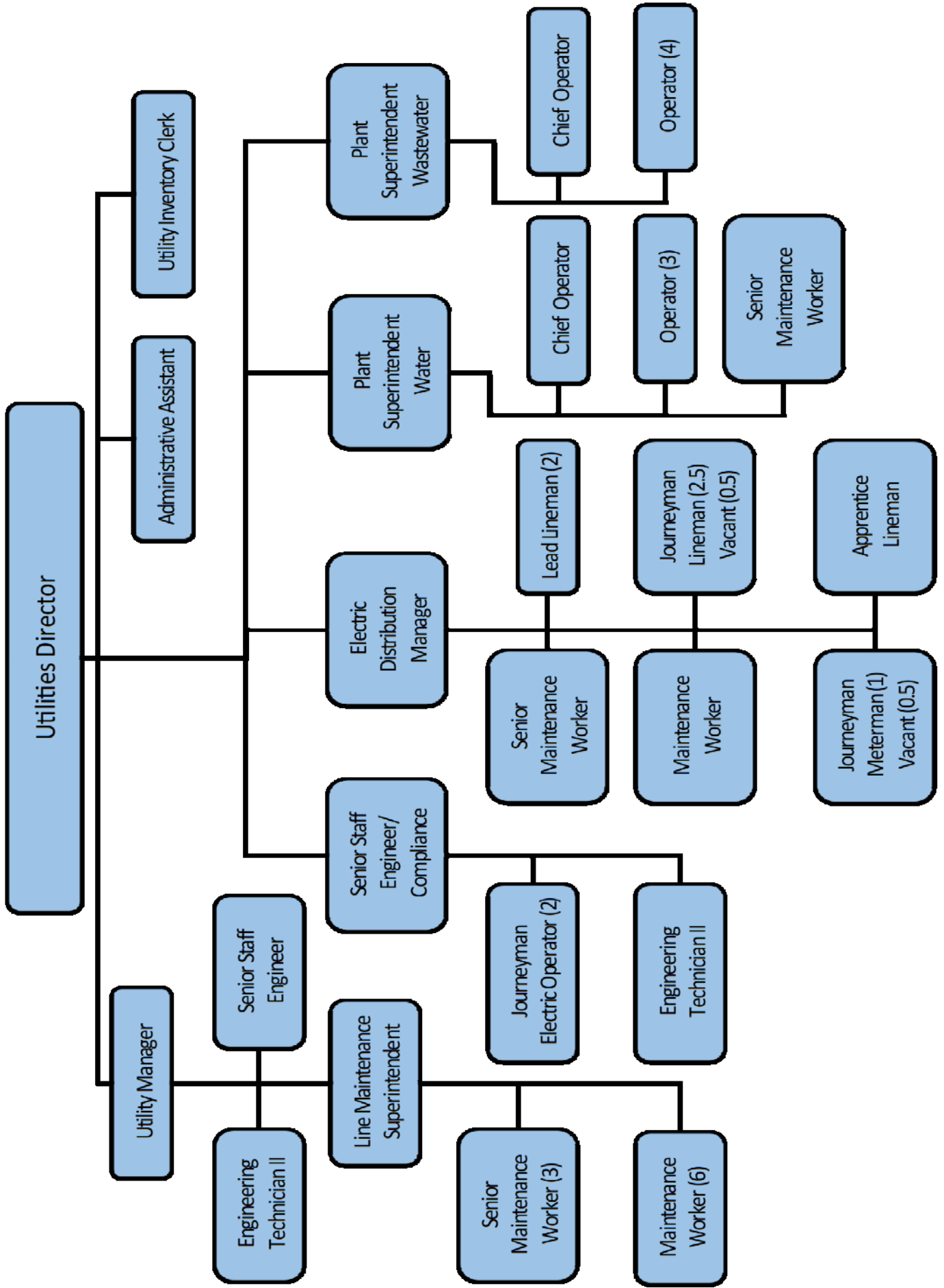
	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Internal Services	\$486,114	\$524,600	\$531,100	\$534,700	\$559,400
Capital Outlay	\$513,523	\$20,000	\$49,000	\$170,500	\$0
Commodities	\$129,286	\$168,100	\$156,400	\$157,300	\$158,100
Contractual Services	\$565,232	\$661,400	\$787,600	\$958,600	\$900,000
Personal Services	\$758,951	\$746,900	\$795,100	\$864,400	\$903,000
General Fund Allocations	\$557,400	\$579,900	\$579,900	\$680,300	\$686,600
Cap. Projects/Transfers/Debt	\$2,868,687	\$4,586,600	\$5,533,600	\$22,931,400	\$3,402,900
Total	\$5,879,193	\$7,287,500	\$8,432,700	\$26,297,200	\$6,610,000

Department Expenditures by Program



	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Wastewater Administration	\$954,529	\$989,500	\$1,116,100	\$1,363,400	\$1,317,100
Wastewater Treatment	\$1,414,852	\$1,230,200	\$1,303,200	\$1,340,000	\$1,379,800
Wastewater Collection	\$641,125	\$481,200	\$479,800	\$662,400	\$510,200
Cap. Projects/Transfers/Debt	\$2,868,687	\$4,586,600	\$5,533,600	\$22,931,400	\$3,402,900

Utilities



CITY OF GARDNER ANNUAL BUDGET



City of Gardner Electric Fund

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 11,024,557	\$ 11,627,597	\$ 12,389,193	\$ 14,033,693	\$ 16,278,393
Charges for Services					
Operations:					
Electric Retail Sales	13,552,668	15,132,200	14,600,000	15,283,500	15,436,300
Government Sales-Sewer Fund	194,084	235,600	194,000	238,000	240,400
Government Sales-General Fund+Bldg Maint	129,225	138,500	129,000	139,900	141,300
Government Sales-Water Fund	20,849	33,200	21,000	33,500	33,800
Bad Checks	(6,508)	(5,400)	(7,000)	(5,500)	(5,600)
Penalties	124,687	145,700	25,000	147,200	148,700
Reconnection Fee	20,749	24,200	21,000	24,400	24,600
Dogwood Generation	1,938,949	1,507,900	1,507,900	1,502,500	1,410,200
Development:					
Meter Install/Line Extension	50,020	65,286	70,000	65,900	66,600
Elec Residential Distribution System Installation	164,984	228,500	193,800	230,800	233,100
Elec Non Resid Distribution System Installation	79,489	31,500	80,000	31,800	32,100
Street Lights / Yard Lights	220,826	204,400	220,000	206,400	208,500
Interconnection Fee	350	-	-	-	-
Temporary Service Fee	49,289	4,400	25,000	4,400	4,400
Charges for Services Total	16,539,661	17,745,986	17,079,700	17,902,800	17,974,400
Use of Money					
Interest on Investments	239,945	32,000	10,000	34,000	36,000
Use of Money Total	239,945	32,000	10,000	34,000	36,000
Transfers In					
Transfer from Airport Fund	-	-	-	585,000	-
Transfers In Total	-	-	-	585,000	-
Miscellaneous					
Reimbursed Expenses	-	200	-	200	200
Miscellaneous	36,846	35,000	-	35,000	35,000
Debt sale proceeds	-	4,500,000	2,940,000	-	-
Miscellaneous Total	36,846	4,535,200	2,940,000	35,200	35,200
Revenue Total	16,816,452	22,313,186	20,029,700	18,557,000	18,045,600
Expenses					
Operations					
Administration	1,620,762	1,750,800	1,746,100	1,543,300	1,531,300
Substation_Transmission	9,918,834	8,882,800	10,264,400	10,436,400	10,755,200
Distribution (detail is on distrib. Dept. worksheet)	2,028,030	2,006,400	2,114,600	2,237,000	2,326,000
Operations Total	13,567,626	12,640,000	14,125,100	14,216,700	14,612,500

CITY OF GARDNER ANNUAL BUDGET



City of Gardner Electric Fund

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Capital Improvement					
<u>Maintenance:</u>					
Fairfield - Sheen's Crossing Backfeed (EL1702)	1,800	-	-	-	-
Replace Padmount Switchgear Breaker Cabinet (EL1801)	48,663	-	-	-	-
Install Switches (3) at Distribution Points Ph. 1 (EL1901)	120	-	-	-	-
Substation 3 to Westar Interconnection (\$1.5 M)	-	1,500,000	-	-	-
Generator Breakers 1&2 (EL2001)	-	-	100,000	-	-
Smart Meter Implementation (EL2002)	117	-	2,940,000	-	-
Replace Lube Oil Cooling Sytem CT1 (EL2003)	-	100,000	100,000	-	-
Remove Apparatus at Distribution Points Ph. 2 (EL 2004)	-	100,000	100,000	-	-
Overhaul Diesel Engine Unit 1 (EL2103)	-	-	-	50,000	-
Upgrade Combustion Turbine Controls 1 & 2 (EL2202)	-	-	-	-	450,000
Prairie Trace 3-Phase Underground Powerline (EL2203)	-	-	-	-	300,000
Cedar Niles to Clare Rd. Overhead Powerline (EL2104)	-	-	-	200,000	-
<u>Development:</u>					
New Substation Sub Metering (EL2102)	-	-	-	500,000	-
Capital Improvement Total	50,700	1,700,000	3,240,000	750,000	750,000
 Debt Service					
<u>Maintenance:</u>					
Bond and Interest					
2020A Smart Meter	-	-	40,200	322,800	324,500
<u>Development:</u>					
2009-A Energy Center Building New (.65)	77,775	-	-	-	-
2009A Substation 2 (Santa Fe) T-3 upgrade (2.1)	176,290	-	-	-	-
2016B Taxable GO Elec transformer (\$855K)	99,925	98,300	98,300	101,300	99,200
Bond & Interest Total	353,990	98,300	138,500	424,100	423,700
 Transfers Out					
General Fund Franchise	866,900	882,200	852,200	890,000	893,600
Bond and Interest Fund	27,600	29,400	29,400	31,500	-
Airport Fund	585,000	-	-	-	-
Transfers Total	1,479,500	911,600	881,600	921,500	893,600
Debt Service/Transfers Total	1,833,490	1,009,900	1,020,100	1,345,600	1,317,300
Expenses Total	15,451,816	15,349,900	18,385,200	16,312,300	16,679,800
Surplus/(Shortfall)	1,364,636	6,963,286	1,644,500	2,244,700	1,365,800
Funds Available Dec 31	\$ 12,389,193	\$ 18,590,883	\$ 14,033,693	\$ 16,278,393	\$ 17,644,193

CITY OF GARDNER ANNUAL BUDGET



Program: All
 Department: Electric 441
 Fund: Electric 501

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 1,279,000	\$ 1,403,600	\$ 1,442,200	\$ 1,331,700	\$ 1,371,600
Overtime	38,500	52,900	55,100	54,500	56,100
Part-Time	32,490	23,900	24,900	24,900	25,700
Seasonal	8,919	9,500	9,500	9,500	9,500
Health & Dental Insurance	236,833	275,200	259,000	243,100	264,100
Life Insurance	980	1,200	1,200	800	800
Social Security	104,035	114,000	117,200	108,600	111,900
Unemployment Compensation	1,348	1,500	1,600	2,800	2,900
KPERS Retirement	135,251	152,700	144,500	137,400	147,900
Deferred Compensation	7,832	7,800	7,400	6,500	6,700
Total	1,845,188	2,042,300	2,062,600	1,919,800	1,997,200
Contractual Services					
Outsourced Services	188,042	248,500	209,200	284,500	279,500
Water/Sewer	2,284	2,300	2,500	2,500	2,500
Telephone	6,807	7,500	6,100	6,400	6,400
Natural Gas	4,562	5,100	5,100	5,100	5,100
Electricity	9	-	-	-	-
Utility Locates	23,700	27,000	27,000	22,000	22,000
Wholesale Electric Purchases	9,170,839	7,893,200	9,330,000	9,554,200	9,813,600
Gas Purchases	4,578	15,000	5,000	5,000	15,000
R&M Buildings	4,276	800	4,000	4,000	4,000
R&M Equipment	18,151	64,600	30,200	50,200	29,200
R&M Vehicle	18,119	8,200	8,200	8,200	8,200
Equip./Vehicle Rentals	258,339	218,800	219,900	219,900	219,900
Gen. Insurance & Claim	(25,024)	-	-	-	-
Meetings/Training/Travel/Cont Ed	20,022	19,800	23,000	23,300	23,300
Dues/Subscriptions	22,633	29,100	28,400	28,900	28,900
Advertising/Legal Notices	385	-	500	500	500
Printing	625	500	500	400	400
Postage	1,249	200	700	1,400	1,400
State Compensating Use Tax	9,046	27,900	13,900	32,700	32,700
Total	9,728,642	8,568,500	9,914,200	10,249,200	10,492,600
Commodities					
Building/Grounds	6,763	3,500	7,000	8,000	8,000
Small Tools	14,328	18,000	18,000	18,000	18,000
Vehicle Supplies	13,729	20,100	11,100	11,100	11,100
Furniture and Equipment	-	1,000	1,500	1,500	1,500
Maint Mat/computers	6	-	-	-	-
Fuel and Fluids	24,164	27,300	27,600	27,600	27,600
Utility System Supplies	25,269	33,400	31,700	31,700	29,200
Chemicals	3,778	1,400	1,400	1,400	1,400
Operating Supplies	6,950	8,000	7,000	7,000	7,000
Street Lighting Supplies-Existing System	55,099	90,000	90,000	90,000	90,000
Meters & Supplies-New Devlpmt	315,019	307,500	453,500	453,500	453,500
Clothing & Uniforms	18,246	16,300	16,300	16,300	16,300
Total	483,351	526,500	665,100	666,100	663,600
Capital Outlay					
Equipment	129,629	-	-	75,000	75,000
Vehicles	40,375	25,000	25,000	32,000	75,000
Land & Right of Way	-	25,000	25,000	25,000	25,000
Total	170,004	50,000	50,000	132,000	175,000
GF Allocations					
GF Allocations	501,396	524,500	524,500	429,000	426,400
Internal Services					
Building Services	44,361	44,500	39,200	39,100	39,500
IT Services	100,472	119,200	101,700	86,400	89,200
Risk Services	262,026	307,800	317,900	240,100	257,300
Utility Billing	432,186	456,700	449,900	455,000	471,700
Total	839,045	928,200	908,700	820,600	857,700
Total Expenses	\$ 13,567,626	\$ 12,640,000	\$ 14,125,100	\$ 14,216,700	\$ 14,612,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 374,277	\$ 386,900	\$ 393,600	\$ 307,900	\$ 317,000
Overtime	813	900	900	900	900
Health/Vision/Dental Insurance	65,595	74,100	61,900	44,500	48,300
Life Insurance	259	300	300	200	200
Social Security	28,984	29,700	30,200	23,600	24,300
Unemployment Compensation	376	400	400	600	600
KPERS Retirement	38,090	40,700	38,000	30,500	32,800
Deferred Compensation	1,832	2,600	1,400	500	500
Total	510,226	535,600	526,700	408,700	424,600
Contractual Services					
Outsourced Services	36,283	54,300	54,300	99,600	54,600
Water/Sewer	308	300	300	300	300
Telephone	3,569	4,100	2,900	2,900	2,900
R&M Equipment	576	-	600	600	600
R&M Vehicle	-	-	-	-	-
Meetings/Training/Travel/Cont Ed	4,694	3,600	3,600	3,900	3,900
Dues/Subscriptions	21,966	27,800	27,800	28,300	28,300
Advertising/Legal Notices	385	-	500	500	500
Printing	625	500	500	400	400
Postage	327	100	400	400	400
Compensating Use Tax	6,607	1,900	6,700	6,700	6,700
Total	75,340	92,600	97,600	143,600	98,600
Commodities					
Small Tools	-	-	-	-	-
Vehicle Supplies	257	100	100	100	100
Furniture & Equipment	-	500	1,000	1,000	1,000
Fuel and Fluids	30	100	100	100	100
Operating Supplies	1,682	2,100	2,100	2,100	2,100
Clothing/Uniforms	445	-	-	-	-
Total	2,414	2,800	3,300	3,300	3,300
Capital Outlay					
Land/Easements	-	25,000	25,000	25,000	25,000
Total	-	25,000	25,000	25,000	25,000
GF Allocations					
GF Allocations	501,396	524,500	524,500	429,000	426,400
Internal Services					
Building Services	5,380	5,300	4,700	6,600	6,700
IT Services	54,795	62,400	57,500	38,800	39,600
Risk Services	39,025	45,900	56,900	33,300	35,400
Utility Billing	432,186	456,700	449,900	455,000	471,700
Total	531,386	570,300	569,000	533,700	553,400
Total Expenses	\$ 1,620,762	\$ 1,750,800	\$ 1,746,100	\$ 1,543,300	\$ 1,531,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 288,766	\$ 365,200	\$ 366,300	\$ 341,500	\$ 351,800
Overtime	1,357	5,800	5,900	5,300	5,500
Health/Vision/Dental Insurance	47,049	59,000	61,700	61,600	67,100
Life Insurance	219	300	300	200	200
Social Security	22,772	28,400	28,500	26,500	27,300
Unemployment Compensation	293	400	400	700	700
KPERS Retirement	30,128	38,900	36,000	34,500	37,200
Deferred Compensation/ICMA	2,807	2,200	2,900	2,900	3,000
Total	393,391	500,200	502,000	473,200	492,800
Contractual Services					
Outsourced Services	53,503	118,800	74,500	104,500	144,500
Water/Sewer	314	500	500	500	500
Telephone	864	1,100	1,100	1,100	1,100
Electricity	9	-	-	-	-
Wholesale Electric Purchases	9,170,839	7,893,200	9,330,000	9,554,200	9,813,600
Gas Purchases	4,578	15,000	5,000	5,000	15,000
R&M Buildings	3,629	800	4,000	4,000	4,000
R&M Equipment	13,338	57,100	22,100	42,100	21,100
R&M Vehicle	162	200	200	200	200
Equip./Vehicle Rentals	2,034	1,000	2,100	2,100	2,100
Meetings/Training/Travel/Cont Ed	9,923	7,200	10,400	10,400	10,400
Dues/Subscriptions	113	200	100	100	100
Postage	688	100	-	700	700
State Compensating Use Tax	923	6,000	6,000	6,000	6,000
Total	9,260,917	8,101,200	9,456,000	9,730,900	10,019,300
Commodities					
Bldg/Grounds	3,776	2,000	4,000	5,000	5,000
Small Tools	1,644	7,000	7,000	7,000	7,000
Vehicle Supplies	2,597	-	-	-	-
Computer Supplies	6	-	-	-	-
Fuel and Fluids	2,467	2,200	2,500	2,500	2,500
Utility System Supplies	20,673	26,100	24,400	24,400	21,900
Chemicals	3,778	1,400	1,400	1,400	1,400
Operating Supplies	2,293	1,100	1,100	1,100	1,100
Clothing & Uniforms	4,245	2,800	2,800	2,800	2,800
Total	41,479	42,600	43,200	44,200	41,700
Capital Outlay					
Vehicle	40,375	25,000	25,000	-	-
Total	40,375	25,000	25,000	-	-
Internal Services					
Building Services	11,427	11,200	9,800	12,300	12,500
IT Services	16,348	20,300	15,800	15,900	16,500
Risk Services	154,897	182,300	212,600	159,900	172,400
Total	182,672	213,800	238,200	188,100	201,400
Total Expenses	\$ 9,918,834	\$ 8,882,800	\$ 10,264,400	\$ 10,436,400	\$ 10,755,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 615,957	\$ 651,500	\$ 682,300	\$ 682,300	\$ 702,800
Overtime	36,330	46,200	48,300	48,300	49,700
Part-Time	32,490	23,900	24,900	24,900	25,700
Seasonal	8,919	9,500	9,500	9,500	9,500
Health & Dental Insurance	124,189	142,100	135,400	137,000	148,700
Life Insurance	502	600	600	400	400
Social Security	52,279	55,900	58,500	58,500	60,300
Unemployment Compensation	679	700	800	1,500	1,600
KPERS Retirement	67,033	73,100	70,500	72,400	77,900
Deferred Compensation	3,193	3,000	3,100	3,100	3,200
Total	941,571	1,006,500	1,033,900	1,037,900	1,079,800
Contractual Services					
Outsourced Services	98,256	75,400	80,400	80,400	80,400
Water/Sewer	1,662	1,500	1,700	1,700	1,700
Telephone	2,374	2,300	2,100	2,400	2,400
Natural Gas	4,562	5,100	5,100	5,100	5,100
Utility Locates	23,700	27,000	27,000	22,000	22,000
R&M Building	647	-	-	-	-
R&M Equipment	4,237	7,500	7,500	7,500	7,500
R&M Vehicle	17,957	8,000	8,000	8,000	8,000
Equip./Vehicle Rentals	256,305	217,800	217,800	217,800	217,800
Gen. Insurance & Claim	(25,024)	-	-	-	-
Meetings/Training/Travel/Cont Ed	5,405	9,000	9,000	9,000	9,000
Dues/Subscriptions	554	1,100	500	500	500
Postage	234	-	300	300	300
State Compensating Use Tax	1,516	20,000	1,200	20,000	20,000
Total	392,385	374,700	360,600	374,700	374,700
Commodities					
Building/Grounds	2,987	1,500	3,000	3,000	3,000
Small Tools	12,684	11,000	11,000	11,000	11,000
Vehicle Supplies	10,875	20,000	11,000	11,000	11,000
Furniture and Equipment	-	500	500	500	500
Fuel and Fluids	21,667	25,000	25,000	25,000	25,000
Utility System Supplies	4,596	7,300	7,300	7,300	7,300
Operating Supplies	2,975	4,800	3,800	3,800	3,800
Street Light Sup/Existing System	55,099	90,000	90,000	90,000	90,000
Meters & Materials - New	315,019	307,500	453,500	453,500	453,500
Clothing & Uniforms	13,556	13,500	13,500	13,500	13,500
Total	439,458	481,100	618,600	618,600	618,600
Capital Outlay					
Equipment	129,629	-	-	75,000	75,000
Vehicles	-	-	-	32,000	75,000
Total	129,629	-	-	107,000	150,000
Internal Services					
Building Services	27,554	28,000	24,700	20,200	20,300
IT Services	29,329	36,500	28,400	31,700	33,100
Risk Services	68,104	79,600	48,400	46,900	49,500
Total	124,987	144,100	101,500	98,800	102,900
Total Expenses	\$ 2,028,030	\$ 2,006,400	\$ 2,114,600	\$ 2,237,000	\$ 2,326,000

CITY OF GARDNER ANNUAL BUDGET



Capital Replacement Reserve Fund

	2019 Actual -----	2020 Budget -----	2020 Estimate -----	2021 Projected -----	2022 Projected -----
Funds Available Jan 1	\$ 3,087,020	\$ 3,105,020	\$ 3,126,834	\$ 3,140,334	\$ 3,158,334
Revenue:					
<u>Use of Money:</u>					
Interest on Investments	39,814	18,000	13,500	18,000	18,000
Use of Money Total	----- 39,814	----- 18,000	----- 13,500	----- 18,000	----- 18,000
Revenue Total	----- 39,814 =====	----- 18,000 =====	----- 13,500 =====	----- 18,000 =====	----- 18,000 =====
Surplus/(Shortfall)	39,814	18,000	13,500	18,000	18,000
Funds Available Dec 31	\$ 3,126,834 =====	\$ 3,123,020 =====	\$ 3,140,334 =====	\$ 3,158,334 =====	\$ 3,176,334 =====

CITY OF GARDNER ANNUAL BUDGET



Water Fund Fund 521

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 4,181,466	\$ (18,835,934)	\$ (20,591,786)	\$ 4,469,114	\$ 4,106,114
Revenue:					
Charges for Services:					
AirCenter Water Sales	620,093	683,473	649,200	697,000	711,000
Water Sales	4,332,525	5,268,811	4,536,200	5,374,000	5,481,000
Bulk Water Sales	10,576	15,000	10,000	15,000	15,000
Government Sales - Sewer Fund	5,801	8,000	6,000	8,000	8,000
Government Sales - Electric Fund	2,850	3,000	3,000	3,000	3,000
Government Sales - General Fund	65,217	32,800	65,000	33,000	34,000
Government Sales - Bldg Maint Fund	751	2,000	1,000	2,000	2,000
Meter Installation Fee	52,500	47,520	41,500	41,500	36,000
Service Connection Fee	420	-	-	-	-
Penalties	124,687	132,000	25,000	135,000	138,000
Reconnection Fee	20,749	21,000	21,000	21,000	21,000
Water Sys Development Charge	703,800	600,000	865,600	853,100	636,000
	5,939,969	6,813,604	6,223,500	7,182,600	7,085,000
Charges for Services Total					
Use of Money:					
Interest on Investments	49,345	15,000	15,000	15,000	15,000
Interest on Project Funds	-	-	-	-	-
	49,345	15,000	15,000	15,000	15,000
Use of Money Total					
Miscellaneous:					
Bond Proceeds	-	22,500,000	26,210,000	1,600,000	-
Miscellaneous	2,382	-	-	-	-
Gain/loss on disposal of asset	7,100	-	-	-	-
	9,482	22,500,000	26,210,000	1,600,000	-
Miscellaneous Total					
Revenue Total	5,998,796	29,328,604	32,448,500	8,797,600	7,100,000
Expenses:					
Operations:					
Administration	1,126,041	1,214,500	1,243,400	1,400,200	1,364,100
Treatment	2,006,195	2,086,200	2,178,200	2,150,400	2,150,100
Distribution	917,135	560,100	613,500	767,400	635,100
	4,049,371	3,860,800	4,035,100	4,318,000	4,149,300
Operations Total					
Capital Improvement Projects					
Water Line Replacement Program	-	350,000	350,000	350,000	350,000
Rebuild Clearwater Pump - WA1801	(15,425)	-	-	-	-
Lightning Arrestors - WA1906/WA1807	118,392	-	-	-	-
New Water Treatment Plant - WA2002 (DEBT)	25,109,110	-	120,900	-	-
Smart Meters - WA2003 (1/4 of cost to Water) (DEBT)	-	-	980,000	-	-
Hillsdale WTP Filter Media Replacement - WA2201	-	-	-	-	170,000
Grata Water Extension (WA 2001)	-	-	-	1,600,000	-
Water Transmission Line Design - WA2202	-	-	-	-	1,100,000
New Intake Structure - Hillsdale Lake - WA2203	-	-	-	-	200,000
	25,212,077	350,000	1,450,900	1,950,000	1,820,000
Capital Improvement Projects Total					

CITY OF GARDNER ANNUAL BUDGET



**Water Fund
Fund 521**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Debt Service					
2015A refi Hillsdale KDHE 2446	467,000	465,600	465,600	463,900	466,900
2020A Hillsdale Water Treatment Plant Expansion	-	-	386,700	1,600,300	1,604,500
2020A Water Smart Meters	-	-	11,700	105,900	108,200
Estimated Debt Service for Planned 2019 Bond Issuance - CIP	-	101,100	-	-	-
Estimated Debt Service for Planned 2021 Bond Issuance - CIP	-	-	-	182,800	182,800
Debt Service Total	467,000	566,700	864,000	2,352,900	2,362,400
Transfers Out					
Wastewater Fund	1,000,000	1,000,000	1,000,000	500,000	500,000
Trf to Bond & Int Fund 2012A PBC (refi 02A City Hall)	27,600	29,400	29,400	31,500	-
Trf to Bond & Int Fund Kill Creek street/wtr BD (.108)	7,800	7,700	-	-	-
Trf to Bond & Int Fund 14 GO USD BD (5% of 50% city share)	8,200	8,200	8,200	8,200	8,300
Transfers Out Total	1,043,600	1,045,300	1,037,600	539,700	508,300
Expenses Total	30,772,048	5,822,800	7,387,600	9,160,600	8,840,000
Surplus/(Shortfall)	(24,773,252)	23,505,804	25,060,900	(363,000)	(1,740,000)
Funds Available Dec 31	\$ (20,591,786)	\$ 4,669,870	\$ 4,469,114	\$ 4,106,114	\$ 2,366,114

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 745,584	\$ 721,600	\$ 766,000	\$ 856,000	\$ 881,700
Overtime	93,301	73,700	78,200	88,400	96,500
Seasonal	-	10,000	10,000	10,000	10,000
Health & Dental Insurance	199,089	177,800	194,200	212,300	230,900
Life Insurance	868	900	900	600	600
Social Security	62,985	61,600	65,300	73,000	75,600
Unemployment Compensation	816	800	900	1,900	2,000
KPERS Retirement	85,371	83,500	81,500	93,800	101,400
Deferred Compensation	4,662	5,400	3,900	5,000	5,100
Contra Expense/Reclass	(309,866)	(317,300)	(333,300)	(401,600)	(420,300)
Total	882,810	818,000	867,600	939,400	983,500
Contractual Services					
Outsourced Services	318,520	249,200	282,900	258,400	193,400
Telephone	8,355	7,900	7,900	9,000	9,000
Electricity	230,330	256,000	257,300	257,300	257,300
Utility Locates	23,196	32,000	23,500	24,000	24,000
R&M Building	-	5,000	5,000	5,000	5,000
R&M Equipment	40,980	54,500	56,000	56,000	56,000
R&M Vehicle	7,572	2,300	4,300	4,300	3,000
Equip./Vehicle Rentals	14,934	3,600	10,400	10,400	10,400
General Insurance & Claim	(3,429)	-	-	-	-
Meetings/Training/Travel/Cont Ed	15,259	14,800	11,800	18,000	18,000
Dues/Subscriptions	5,249	7,600	7,800	7,300	7,300
Advertising/Legal Notices	5,632	200	200	2,600	2,600
Postage	2,048	3,600	3,600	3,800	3,800
Construction Debris	-	4,000	-	-	-
Water Protection Fee	52,477	38,000	53,000	55,000	55,000
Total	721,123	678,700	723,700	711,100	644,800
Commodities					
Building/Grounds	3,612	4,200	4,200	14,200	14,200
Small Tools	9,357	5,700	5,700	5,700	5,700
Vehicles Supplies	4,154	6,500	5,200	5,200	5,200
Furniture & Equipment	2,669	500	500	500	500
Fuel and Fluids	18,399	15,700	18,400	18,700	18,700
Utility System Supplies	146,068	89,000	145,000	145,000	145,000
Chemicals	275,887	257,400	283,600	300,900	300,900
Operating Supplies	10,691	7,700	9,100	11,000	11,000
Bulk Water	576,424	618,400	585,100	593,800	602,800
Meters & Supplies-New Developmt	44,360	32,000	32,000	20,000	20,000
Meters & Supplies-Existing	20,800	61,200	24,500	24,500	24,500
Clothing & Uniform	5,713	7,900	5,500	6,200	6,200
Total	1,118,134	1,106,200	1,118,800	1,145,700	1,154,700
Capital Outlay					
Equipment	46,038	-	-	205,000	12,000
Vehicles	175,362	90,000	145,000	-	-
Total	221,400	90,000	145,000	205,000	12,000
GF Allocations					
GF Allocations	586,500	610,000	610,000	735,700	747,900
Internal Services					
Building Services	10,552	10,800	18,600	12,800	13,100
IT Services	32,591	40,600	31,600	38,000	39,600
Risk Services	89,568	104,900	119,200	125,200	133,700
Utility Billing	386,693	401,600	400,600	405,100	420,000
Total	519,404	557,900	570,000	581,100	606,400
Total Expenses	\$ 4,049,371	\$ 3,860,800	\$ 4,035,100	\$ 4,318,000	\$ 4,149,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ -	\$ -	\$ -	\$ 90,000	\$ 92,700
Health & Dental Insurance	-	-	-	19,000	20,600
Social Security	-	-	-	6,900	7,100
Unemployment Compensation	-	-	-	200	200
KPERS Retirement	-	-	-	9,000	9,700
Deferred Compensation	-	-	-	900	900
Contra Expense/Reclass	-	-	-	(63,000)	(65,600)
Total	-	-	-	63,000	65,600
Contractual Services					
Outsourced Services	62,626	135,500	135,500	116,000	51,000
Meetings/Training/Travel/Cont Ed	1,805	1,100	1,100	3,300	1,100
Dues/Subscriptions	1,080	1,100	1,100	600	600
Advertising/Legal Notices	5,542	100	100	2,500	2,500
Postage	-	100	100	300	300
Water Protection Fee	52,477	38,000	53,000	55,000	55,000
Total	123,530	175,900	190,900	177,700	110,500
Commodities					
Operating Supplies	-	100	100	-	-
Total	-	100	100	-	-
Capital Outlay					
Vehicles	6,362	-	-	-	-
Total	6,362	-	-	-	-
GF Allocations					
GF Allocations	586,500	610,000	610,000	735,700	747,900
Internal Services					
Building Services	288	300	300	-	-
Risk Services	22,668	26,600	41,500	18,700	20,100
Utility Billing	386,693	401,600	400,600	405,100	420,000
Total	409,649	428,500	442,400	423,800	440,100
Total Expenses	\$ 1,126,041	\$ 1,214,500	\$ 1,243,400	\$ 1,400,200	\$ 1,364,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 334,961	\$ 315,900	\$ 343,300	\$ 343,300	\$ 353,500
Overtime	53,705	44,500	47,800	52,600	56,800
Health & Dental Insurance	75,001	72,200	72,900	69,200	75,800
Life Insurance	335	300	300	200	200
Social Security	29,366	27,600	29,900	30,300	31,400
Unemployment Compensation	380	400	400	800	800
KPERS Retirement	39,985	37,800	37,800	39,300	42,500
Deferred Compensation	2,095	1,900	2,000	2,100	2,200
Total	535,828	500,600	534,400	537,800	563,200
Contractual Services					
Outsourced Services	192,236	106,700	133,700	128,700	128,700
Telephone	7,465	6,900	6,900	8,000	8,000
Electricity	229,091	256,000	256,000	256,000	256,000
R&M Building	-	5,000	5,000	5,000	5,000
R&M Equipment	38,026	53,000	53,000	53,000	53,000
R&M Vehicle	4,804	1,300	1,300	1,300	-
Equipment Rental	60	-	-	-	-
Meetings/Training/Travel/Cont Ed	5,258	8,200	6,700	6,700	8,900
Dues/Subscriptions	3,517	6,000	6,000	6,000	6,000
Advertising/Legal Notices	90	100	100	100	100
Postage	2,048	3,500	3,500	3,500	3,500
Total	482,595	446,700	472,200	468,300	469,200
Commodities					
Building/Grounds	3,612	4,200	4,200	14,200	14,200
Small Tools	1,959	2,200	2,200	2,200	2,200
Vehicle Supplies	1,281	3,800	2,500	2,500	2,500
Fuel and Fluids	8,700	7,000	8,700	9,000	9,000
Utility System Supplies	38,070	60,000	45,000	45,000	45,000
Chemicals	275,887	257,400	283,600	300,900	300,900
Operating Supplies	6,805	5,000	6,500	6,500	6,500
Bulk Water	576,424	618,400	585,100	593,800	602,800
Clothing & Uniform	1,987	4,400	2,000	2,200	2,200
Total	914,725	962,400	939,800	976,300	985,300
Capital Outlay					
Equipment	192	-	-	55,000	12,000
Vehicles	-	90,000	145,000	-	-
Total	192	90,000	145,000	55,000	12,000
Internal Services					
Building Services	2,972	3,000	4,800	5,000	5,200
IT Services	19,518	24,400	19,000	19,000	19,800
Risk Services	50,365	59,100	63,000	89,000	95,400
Total	72,855	86,500	86,800	113,000	120,400
Total Expenses	\$ 2,006,195	\$ 2,086,200	\$ 2,178,200	\$ 2,150,400	\$ 2,150,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 410,623	\$ 405,700	\$ 422,700	\$ 422,700	\$ 435,500
Overtime	39,596	29,200	30,400	35,800	39,700
Seasonal	-	10,000	10,000	10,000	10,000
Health & Dental Insurance	124,088	105,600	121,300	124,100	134,500
Life Insurance	533	600	600	400	400
Social Security	33,619	34,000	35,400	35,800	37,100
Unemployment Compensation	436	400	500	900	1,000
KPERS Retirement	45,386	45,700	43,700	45,500	49,200
Deferred Compensation	2,567	3,500	1,900	2,000	2,000
Contra Expense/Reclass	(309,866)	(317,300)	(333,300)	(338,600)	(354,700)
Total	346,982	317,400	333,200	338,600	354,700
Contractual Services					
Outsourced Services	63,658	7,000	13,700	13,700	13,700
Telephone	890	1,000	1,000	1,000	1,000
Electricity	1,239	-	1,300	1,300	1,300
Utility locates	23,196	32,000	23,500	24,000	24,000
R&M Equipment	2,954	1,500	3,000	3,000	3,000
R&M Vehicle	2,768	1,000	3,000	3,000	3,000
Equip./Vehicle Rentals	14,874	3,600	10,400	10,400	10,400
General Insurance & Claim	(3,429)	-	-	-	-
Meeting/Training/Travel/Cont Ed	8,196	5,500	4,000	8,000	8,000
Dues/Subscriptions	652	500	700	700	700
Construction Debris	-	4,000	-	-	-
Total	114,998	56,100	60,600	65,100	65,100
Commodities					
Small Tools	7,398	3,500	3,500	3,500	3,500
Vehicle Supplies	2,873	2,700	2,700	2,700	2,700
Furniture & Equipment	2,669	500	500	500	500
Fuel and Fluids	9,699	8,700	9,700	9,700	9,700
Utility System Supplies	107,998	29,000	100,000	100,000	100,000
Operating Supplies	3,886	2,600	2,500	4,500	4,500
Meters & Materials - New	44,360	32,000	32,000	20,000	20,000
Meters & Materials -Existing	20,800	61,200	24,500	24,500	24,500
Clothing & Uniform	3,726	3,500	3,500	4,000	4,000
Total	203,409	143,700	178,900	169,400	169,400
Capital Outlay					
Equipment	45,846	-	-	150,000	-
Vehicles	169,000	-	-	-	-
Total	214,846	-	-	150,000	-
Internal Services					
Building Services	7,292	7,500	13,500	7,800	7,900
IT Services	13,073	16,200	12,600	19,000	19,800
Risk Services	16,535	19,200	14,700	17,500	18,200
Total	36,900	42,900	40,800	44,300	45,900
Total Expenses	\$ 917,135	\$ 560,100	\$ 613,500	\$ 767,400	\$ 635,100

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund

Fund 531

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ (939,649)	\$ 1,671,151	\$ 1,866,248	\$ 2,362,948	\$ 2,801,048
Revenue:					
Charges for Services:					
Wastewater-Public	4,405,852	4,715,300	4,715,300	4,809,600	4,905,800
Wastewater-General Fund	4,209	2,700	4,000	2,800	2,900
Wastewater - Bldg Maint	1,611	2,700	1,600	2,700	2,700
Penalties	124,687	149,300	100,000	152,300	155,300
Reconnection Fee	9,600	9,800	9,800	9,800	9,800
Connection Fee	4,000	-	3,000	-	-
Sewer System Development Fee	893,200	827,700	1,270,700	1,252,000	930,000
Charges for Services Total	5,443,159	5,707,500	6,104,400	6,229,200	6,006,500
Use of Money:					
Interest on Investments	33,682	6,100	10,000	6,100	6,100
Interest on project funds	10,664	-	-	-	-
Use of Money Total	44,346	6,100	10,000	6,100	6,100
Transfers In:					
Water Fund	1,000,000	1,000,000	1,000,000	500,000	500,000
Other project transfers	200,000	-	-	-	-
Transfers In Total	1,200,000	1,000,000	1,000,000	500,000	500,000
Miscellaneous:					
Miscellaneous	300	-	-	-	-
Debt Proceeds	1,997,285	915,000	1,815,000	20,000,000	-
Miscellaneous Total	1,997,585	915,000	1,815,000	20,000,000	-
Revenue Total	8,685,090	7,628,600	8,929,400	26,735,300	6,512,600
Expenses:					
Operations:					
Administration	954,529	989,500	1,116,100	1,363,400	1,317,100
Treatment	1,414,852	1,230,200	1,303,200	1,340,000	1,379,800
Collection	641,125	481,200	479,800	662,400	510,200
Operations Total	3,010,506	2,700,900	2,899,100	3,365,800	3,207,100
Capital Improvement Projects					
I&I Reduction Program	-	300,000	300,000	300,000	300,000
Replace Remaining Submersible Pumps KC LS (130K) - WW1803	35,521	-	-	-	-
Replace Overhead Crane at Kill Creek LS (60K) - WW1806 (DEBT)	207	-	-	-	-
South Lift Station Storage Tank Construction (2.1M) WW1809 (DEBT)	25,680	-	-	-	-
Replace BDP Belt Press at KC Facility (500K) - WW1901 (DEBT)	-	-	500,000	-	-
WWTP Clarifier Improvements (400K) - WW1904 (DEBT)	-	-	400,000	-	-
Repl/Rebuild Grinder at Big Bull Creek LS (70K)- WW1906 (DEBT)	39,978	-	-	-	-
UV Disinfection: replace UV system (550K) - WW2001 (DEBT)	-	550,000	550,000	-	-
Nike L.S. and Forcemain Improvements (365K) - WW2002 (DEBT)	-	365,000	365,000	-	-
Remove Willbrook Lift Station- WW2003	-	300,000	-	-	-
Remove Sunset Lift Station- WW2004	-	177,500	200,000	-	-
Sunflower Street Sewer Improvement - WW2101	-	-	-	200,000	-
New Wastewater Treatment Plant -WW (Debt)	-	-	500,000	19,500,000	-
WWTP Advanced Nutrient Removal (5.285M) - WW2301 (DEBT)	-	-	-	-	450,000
Capital Improvement Projects Total	101,386	1,692,500	2,815,000	20,000,000	750,000

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund

Fund 531

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Debt Service:					
2009 Bull Creek lift (116 k) (loan ineligible- 2005 temp)	10,370	-	-	-	-
Bull Creek lift (4.2) C20 1721-01	185,741	185,700	185,700	185,700	185,700
2012C Refunding KDHE KCWWTP C20 1514-01	1,519,600	1,530,600	1,530,600	1,534,000	-
2014A GO capacity expansion for USD campus	79,845	78,600	78,600	77,500	80,600
2019B GO So. Lift Station and Overhead Crane	65,103	241,400	241,400	242,400	243,300
Sewer Revolv Loan-Big Bull Crk WWTP-C20 1956-01	636,542	636,500	636,500	636,500	636,500
Estimated Debt Service for Planned 2019 Bond Issuance - CIP	-	138,100	-	-	-
Estimated Debt Service for Planned 2020 Bond Issuance - CIP	-	-	-	207,400	207,400
Estimated Debt Service for Planned 2021 Bond Issuance - CIP	-	-	-	-	1,282,900
Cedar Creek Phase 1 & 2 - 175th and I-35	-	11,500	-	-	-
Debt Service Total	2,497,201	2,822,400	2,672,800	2,883,500	2,636,400
Transfers Out					
Other project transfers	200,000	-	-	-	-
Trf to Bond & Int Fund (Kill Creek street/wtr BD (.358))	26,100	25,900	-	-	-
Trf to Bond & Int Fund (2012A PBC (refi 2002A City Hall))	27,600	29,400	29,400	31,500	-
Trf to Bond & Int Fund (14A GO connect to USD BD (10% of city 50% share))	16,400	16,400	16,400	16,400	16,500
Transfers Out Total	270,100	71,700	45,800	47,900	16,500
Expenses Total	5,879,193	7,287,500	8,432,700	26,297,200	6,610,000
Surplus/(Shortfall)	2,805,897	341,100	496,700	438,100	(97,400)
Funds Available Dec 31	\$ 1,866,248	\$ 2,012,251	\$ 2,362,948	\$ 2,801,048	\$ 2,703,648

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 307,871	\$ 299,300	\$ 317,200	\$ 317,200	\$ 326,800
Overtime	12,814	13,000	13,600	13,700	14,200
Health & Dental Insurance	67,400	58,200	70,200	70,000	76,300
Life Insurance	335	300	300	200	200
Social Security	24,455	23,900	25,300	25,300	26,100
Unemployment Compensation	316	300	300	700	700
KPERS Retirement	33,077	32,800	32,100	32,900	35,500
Deferred Compensation	2,817	1,800	2,800	2,800	2,900
Contra Expense/Reclass	309,866	317,300	333,300	401,600	420,300
Total	758,951	746,900	795,100	864,400	903,000
Contractual Services					
Outsourced Services	201,694	270,000	325,000	462,100	392,100
Water	5,801	7,500	7,500	7,500	7,500
Telephone	6,921	7,900	7,900	8,300	8,300
Electricity	199,986	210,000	289,700	298,300	307,200
Utility Locates	23,196	28,000	23,500	24,500	24,500
R&M Buildings	4,168	7,000	5,500	7,000	7,000
R&M Equipment	24,652	52,900	30,700	39,600	38,100
R&M Vehicle	20,514	5,600	9,000	9,000	9,000
Equip./Vehicle Rentals	3,172	1,800	1,000	1,300	1,300
Meetings/Training/Travel/Cont Ed	9,261	15,300	10,200	13,100	17,500
Dues/Subscriptions	808	1,400	1,600	1,800	1,800
Advertising/Legal Notices	138	-	-	-	200
Construction Debris	-	4,000	4,000	4,000	4,000
Sludge Removal	22,441	50,000	30,000	40,000	40,000
Special Assessments	42,480	-	42,000	42,100	41,500
Total	565,232	661,400	787,600	958,600	900,000
Commodities					
Building & Grounds	4,350	11,500	6,000	6,000	6,000
Small Tools	2,046	8,000	8,000	8,000	8,000
Vehicle Supplies	6,914	14,500	14,500	14,500	14,500
Furniture & Equipment	4,262	13,200	13,200	13,200	13,200
Fuel & Fluids	19,123	18,100	20,000	20,000	20,000
Utility System Supplies	60,705	49,200	49,200	49,200	49,700
Chemicals	22,578	37,200	29,200	29,200	29,200
Operating Supplies	3,574	7,000	6,800	6,800	6,800
Clothing & Uniforms	5,734	9,400	9,500	10,400	10,700
Total	129,286	168,100	156,400	157,300	158,100
Capital Outlay					
Building Improvement	21,110	-	-	-	-
Equipment	288,179	20,000	20,000	163,000	-
Vehicles	204,234	-	29,000	7,500	-
Total	513,523	20,000	49,000	170,500	-
GF Allocations					
GF Allocations	557,400	579,900	579,900	680,300	686,600
Internal Services					
Building Services	10,747	11,000	17,700	11,400	11,400
IT Services	32,591	40,600	31,600	38,100	39,600
Risk Services	124,323	145,800	154,400	154,200	165,500
Utility Billing	318,453	327,200	327,400	331,000	342,900
Total	486,114	524,600	531,100	534,700	559,400
Total Expenses	\$ 3,010,506	\$ 2,700,900	\$ 2,899,100	\$ 3,365,800	\$ 3,207,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Contra Expense/Reclass	\$ -	\$ -	\$ -	\$ 63,000	\$ 65,600
Total	-	-	-	63,000	65,600
Contractual Services					
Outsourced Services	2,325	50,000	120,000	230,000	160,000
Meetings/Training/Travel/Cont Ed	1,805	2,200	-	1,000	3,200
Dues/Subscriptions	-	-	200	200	200
Advertising/Legal Notices	138	-	-	-	200
Special Assessments	42,480	-	42,000	42,100	41,500
Total	46,748	52,200	162,200	273,300	205,100
Commodities					
Operating Supplies	-	200	-	-	-
Total	-	200	-	-	-
Capital Outlay					
Vehicles	6,362	-	-	-	-
Total	6,362	-	-	-	-
GF Allocations					
GF Allocations	557,400	579,900	579,900	680,300	686,600
Internal Services					
Building Services	288	300	300	-	-
Risk Services	25,278	29,700	46,300	15,800	16,900
Utility Billing	318,453	327,200	327,400	331,000	342,900
Total	344,019	357,200	374,000	346,800	359,800
Total Expenses	\$ 954,529	\$ 989,500	\$ 1,116,100	\$ 1,363,400	\$ 1,317,100

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 307,871	\$ 299,300	\$ 317,200	\$ 317,200	\$ 326,800
Overtime	12,814	13,000	13,600	13,700	14,200
Health & Dental Insurance	67,400	58,200	70,200	70,000	76,300
Life Insurance	335	300	300	200	200
Social Security	24,455	23,900	25,300	25,300	26,100
Unemployment Compensation	316	300	300	700	700
KPERS Retirement	33,077	32,800	32,100	32,900	35,500
Deferred Compensation	2,817	1,800	2,800	2,800	2,900
Total	449,085	429,600	461,800	462,800	482,700
Contractual Services					
Outsourced Services	202,279	219,400	204,400	220,900	220,900
Water	5,801	7,500	7,500	7,500	7,500
Telephone	5,292	6,600	6,600	6,600	6,600
Electricity	198,747	210,000	288,200	296,800	305,700
R&M Buildings	4,168	6,000	4,500	6,000	6,000
R&M Equipment	21,395	51,000	29,000	37,900	36,400
R&M Vehicle	17,618	1,600	5,000	5,000	5,000
Equip/Vehicle Rentals	26	-	-	-	-
Meetings/Training/Travel/Cont Ed	4,132	8,400	5,500	6,100	8,300
Dues/Subscriptions	617	1,100	1,100	1,100	1,100
Sludge Removal	22,441	50,000	30,000	40,000	40,000
Total	482,516	561,600	581,800	627,900	637,500
Commodities					
Buildings & Grounds	4,350	11,500	6,000	6,000	6,000
Small Tools	1,356	3,000	3,000	3,000	3,000
Vehicle Supplies	2,016	2,500	2,500	2,500	2,500
Furniture & Equipment	4,262	13,200	13,200	13,200	13,200
Fuel and Fluids	11,078	12,000	12,000	12,000	12,000
Utility System Supplies	53,960	36,700	36,700	36,700	36,700
Chemicals	15,372	20,200	20,200	20,200	20,200
Operating Supplies	1,478	4,300	4,300	4,300	4,300
Clothing & Uniforms	4,268	5,700	5,700	6,700	6,700
Total	98,140	109,100	103,600	104,600	104,600
Capital Outlay					
Building Improvement	21,110	-	-	-	-
Equipment	242,333	20,000	20,000	-	-
Vehicles	28,844	-	29,000	-	-
Total	292,287	20,000	49,000	-	-
Internal Services					
Building Services	2,972	3,000	3,800	3,600	3,600
IT Services	19,518	24,400	19,000	19,100	19,800
Risk Services	70,334	82,500	84,200	122,000	131,600
Total	92,824	109,900	107,000	144,700	155,000
Total Expenses	\$ 1,414,852	\$ 1,230,200	\$ 1,303,200	\$ 1,340,000	\$ 1,379,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Contra Expense/Reclass	\$ 309,866	\$ 317,300	\$ 333,300	\$ 338,600	\$ 354,700
Total	309,866	317,300	333,300	338,600	354,700
Contractual Services					
Outsourced Services	(2,910)	600	600	11,200	11,200
Telephone	1,629	1,300	1,300	1,700	1,700
Electricity	1,239	-	1,500	1,500	1,500
Utility Locates	23,196	28,000	23,500	24,500	24,500
R&M Building	-	1,000	1,000	1,000	1,000
R&M Equipment	3,257	1,900	1,700	1,700	1,700
R&M Vehicle	2,896	4,000	4,000	4,000	4,000
Equip/vehicle rental	3,146	1,800	1,000	1,300	1,300
Meetings/Training/Travel/Cont Ed	3,324	4,700	4,700	6,000	6,000
Dues/Subscriptions	191	300	300	500	500
Construction Debris	-	4,000	4,000	4,000	4,000
Total	35,968	47,600	43,600	57,400	57,400
Commodities					
Small Tools	690	5,000	5,000	5,000	5,000
Vehicle Supplies	4,898	12,000	12,000	12,000	12,000
Fuel and Fluids	8,045	6,100	8,000	8,000	8,000
Utility System Supplies	6,745	12,500	12,500	12,500	13,000
Chemicals	7,206	17,000	9,000	9,000	9,000
Operating Supplies	2,096	2,500	2,500	2,500	2,500
Clothing & Uniforms	1,466	3,700	3,800	3,700	4,000
Total	31,146	58,800	52,800	52,700	53,500
Capital Outlay					
Equipment	45,846	-	-	163,000	-
Vehicle	169,028	-	-	7,500	-
Total	214,874	-	-	170,500	-
Internal Services					
Building Services	7,487	7,700	13,600	7,800	7,800
IT Services	13,073	16,200	12,600	19,000	19,800
Risk Services	28,711	33,600	23,900	16,400	17,000
Total	49,271	57,500	50,100	43,200	44,600
Total Expenses	\$ 641,125	\$ 481,200	\$ 479,800	\$ 662,400	\$ 510,200

AIRPORT



Overview

The City owns and operates a municipal airport, located one mile west of the central business district. The airport maintains a variety of support services for aircraft, primarily for single-engine, piston aircraft. Those services include aircraft parking and tie-downs, hangars, aircraft maintenance, 24-hour self-service fuel, glider towing, flight instruction and aircraft rental.

Contact Information



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

www.gardnerkansas.gov/airport

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CITY OF GARDNER ANNUAL BUDGET



City of Gardner Airport Fund 551

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 259,243	\$ 226,981	\$ 146,725	\$ 347,325	\$ 405,325
Charges for Services					
Operations:					
Hangar Rental	179,445	185,000	185,000	185,000	185,000
Fuel Sales	66,134	75,000	75,000	75,000	75,000
Penalties	459	400	400	400	400
Miscellaneous	3,870	4,000	4,000	4,000	4,000
Charges for Services Total	249,908	264,400	264,400	264,400	264,400
Use of Money					
Interest on Investments	3,187	2,500	2,500	2,500	2,500
Use of Money Total	3,187	2,500	2,500	2,500	2,500
Transfers In					
General Fund	165,600	175,900	175,900	204,400	211,900
General Fund Transfer Offset	(165,600)	(175,900)	(175,900)	(204,400)	(211,900)
Electric Fund	585,000	-	-	-	-
Transfers In Total	585,000	-	-	-	-
Intergovernmental					
FAA Grant	3,294	150,000	-	518,500	-
KDOT Grant	38,785	-	294,000	184,000	-
CARES Grant	-	-	30,000	-	-
Intergovernmental Total	42,079	150,000	324,000	702,500	-
Miscellaneous					
Debt Proceeds	-	357,800	-	-	-
Miscellaneous Total	-	357,800	-	-	-
Revenue Total	880,174	774,700	590,900	969,400	266,900
Expenses					
Operations					
Aiport Operations	336,707	367,200	341,600	378,900	383,300
General Fund Allocation Charges	(165,600)	(175,900)	(175,900)	(204,400)	(211,900)
Operations Total	171,107	191,300	165,700	174,500	171,400
Capital Improvement					
Development:					
Property Acquisition (Gardner)	-	402,500	-	-	-
Property Acquisition (Baker) (Proj 1807)	512,564	-	-	-	-
Taxi-way preservation	-	-	100,000	-	-
Update Master Plan (Proj 1505)	7,320	-	-	-	-
Fuel System Upgrade	11,795	-	-	-	-
ED Planning	-	-	80,000	-	-
Terminal	-	-	-	108,000	-
Sanitary Sewer Service (AP1901)	248,896	-	-	-	-
Capital Improvement Total	780,575	402,500	180,000	108,000	-

CITY OF GARDNER ANNUAL BUDGET



City of Gardner Airport Fund 551

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Debt Service					
2004D Airport Hangar (refi by 2013A)	41,010	38,600	38,600	37,900	37,200
2019 Baker lease purchase	-	13,500	-	-	-
Electric Fund loan	-	-	6,000	6,000	-
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Debt Service Total	41,010	52,100	44,600	43,900	37,200
Transfers					
Transfer to Electric Fund	-	-	-	585,000	-
	-----	-----	-----	-----	-----
Transfers Total	-	-	-	585,000	-
	-----	-----	-----	-----	-----
Debt Service/Transfers Total	41,010	52,100	44,600	628,900	37,200
Expenses Total	992,692	645,900	390,300	911,400	208,600
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	(112,518)	128,800	200,600	58,000	58,300
Funds Available Dec 31	\$ 146,725	\$ 355,781	\$ 347,325	\$ 405,325	\$ 463,625
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Part-Time	\$ 12,909	\$ 27,600	\$ 14,900	\$ 28,000	\$ 28,900
Social Security	1,025	2,100	1,100	2,100	2,200
Unemployment Compensation	13	-	-	100	100
Total	13,947	29,700	16,000	30,200	31,200
Contractual Services					
Outsourced Services	31,319	5,900	11,600	13,000	7,600
Water	1,500	1,600	1,600	1,600	1,600
Telephone	3,031	2,900	3,000	3,000	3,000
Natural Gas	3,390	3,000	3,500	3,500	3,500
Electricity	8,042	10,000	8,000	8,000	8,000
Wastewater	-	-	700	700	700
R&M - Terminal (Buildings)	2,100	5,000	5,000	5,000	5,000
R&M - Equipment	338	5,000	5,000	5,000	5,000
R&M - Hangar	5,390	10,000	10,000	10,000	10,000
R&M - Runway	791	10,000	5,000	5,000	5,000
Dues/Subscriptions	60	-	100	100	100
Postage	355	-	400	400	400
Total	56,316	53,400	53,900	55,300	49,900
Commodities					
Vehicle Supplies	856	200	500	500	500
Fuel and Fluids	61,984	75,000	60,000	60,000	60,000
Operating Supplies	10,295	1,000	2,000	2,000	2,000
Total	73,135	76,200	62,500	62,500	62,500
GF Allocations					
GF Allocations	165,600	175,900	175,900	204,400	211,900
Internal Services					
Building Services	864	900	800	1,000	1,000
IT Services	9,811	12,200	9,500	3,200	3,300
Risk Services	12,734	14,500	18,800	18,100	19,100
Utility Billing	4,300	4,400	4,200	4,200	4,400
Total	27,709	32,000	33,300	26,500	27,800
Total Expenses	\$ 336,707	\$ 367,200	\$ 341,600	\$ 378,900	\$ 383,300

Economic Development Reserve Fund

This fund is used to account for transient guest tax revenues that are restricted for the purpose of business recruitment, retention and expansion, as well as tourism and marketing efforts.

Special Alcohol & Drug Fund

The Special Alcohol and Drug Fund revenues are collected from a levy of 10% of gross receipts tax on the sale of any drink containing alcoholic liquor sold by a club, caterer, or drinking establishment. The revenue generated from this tax is allocated 30% to the state of Kansas and 70% to cities and counties where the tax is collected. The City share is mandated by Kansas Statute to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund, and 1/3 to the Special Alcohol and Drug Fund.

This fund is used to account for the state-mandated 1/3 of revenues that are restricted for the purpose of funding programs for the education, treatment, and intervention of alcohol and drug abuse. The program is administered by the County.

Special Parks and Recreation Fund

This fund is used to account for the aforementioned 1/3 of alcoholic liquor revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreation services, programs, and facilities.

Special Olympics Fund

This fund is used to account for donations that are restricted to expenditures for local events, such as the Special Olympics program.

Mayor's Christmas Tree Fund

This fund is used to account for donations that are restricted to expenditures for the purpose of supporting local charities.

Plaza South CID Fund

In November of 2019, the Council approved the formation of the Plaza South Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues, as well as interest earnings. Expenditures from this fund will include administrative fees and reimbursements to the developer for eligible project expenses.

Waverly Plaza CID Fund

In December of 2019, the Council approved the formation of the Waverly Plaza Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues along with interest earnings. Expenditures from this fund include administrative fees, eligible reimbursements for the costs of the project, and a transfer out to the Debt Service Fund to help offset the financing costs for improvements made in the Waverly Plaza Benefit District.

Main St. Marketplace CID Fund

In February of 2019, the Council approved the formation of the Main Street Marketplace Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues, as well as interest earnings and potential proceeds from special obligation bonds. Expenditures from this fund will include administrative fees and if CID special obligation bonds are issued, expenditures would include the payout of those proceeds to reimburse the developer for project costs and debt service on the bonds, which would be paid from the sales tax collected within the district.

Main St. Marketplace TIF Fund

This fund is used to account for the revenues from the property tax increment on the Main St. Marketplace development, as well as interest earnings. Expenditures are for the reimbursement of TIF eligible expenses.

Land Bank

In November of 2018, the Council passed an ordinance establishing the Land Bank and in December of 2019, they approved a transfer from the General Fund to provide the initial funding to the Land Bank. Expenditures in the fund include legal fees, publication fees, and other costs to administer the Land Bank.

Law Enforcement Trust Fund

This fund is used to account for monies forfeited to the City of Gardner Police Department relating to controlled substance investigation forfeitures. Per Kansas Statute, expenditures from this fund shall be made only for authorized law enforcement purposes of the Gardner Police Department.

CITY OF GARDNER ANNUAL BUDGET



Economic Development Reserve Fund Fund 105

	2019	2020	2020	2021	2022
	Actual	Budget	Estimate	Budget	Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 24,489	\$ 25,589	\$ 68,252	\$ 43,452	\$ 90,452
Revenue:					
Taxes:					
Transient Guest	153,661	291,300	125,000	222,000	226,400
	-----	-----	-----	-----	-----
Taxes Total	153,661	291,300	125,000	222,000	226,400
Use of Money:					
Interest on Investments	59	500	200	-	-
	-----	-----	-----	-----	-----
Use of Money Total	59	500	200	-	-
	-----	-----	-----	-----	-----
Revenue Total	153,720	291,800	125,200	222,000	226,400
	=====	=====	=====	=====	=====
Expenditures:					
Contractual Services:					
Outsourced Services	84,957	265,000	130,000	155,000	155,000
Special Events	5,000	5,000	-	-	-
Grants & Projects	20,000	25,000	20,000	20,000	20,000
	-----	-----	-----	-----	-----
Contractual Services Total	109,957	295,000	150,000	175,000	175,000
	-----	-----	-----	-----	-----
Expenditures Total	109,957	295,000	150,000	175,000	175,000
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	43,763	(3,200)	(24,800)	47,000	51,400
Funds Available Dec 31	\$ 68,252	\$ 22,389	\$ 43,452	\$ 90,452	\$ 141,852
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Alcohol and Drug Fund Fund 125

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 55,274	\$ 74,074	\$ 76,869	\$ 98,769	\$ 122,969
Revenue:					
Intergovernmental:					
Special Alcohol Tax	40,121	38,200	40,800	43,200	43,600
	-----	-----	-----	-----	-----
Intergovernmental Total	40,121	38,200	40,800	43,200	43,600
Use of Money:					
Interest on Investments	674	-	300	200	200
	-----	-----	-----	-----	-----
Use of Money Total	674	-	300	200	200
	-----	-----	-----	-----	-----
Revenue Total	40,795	38,200	41,100	43,400	43,800
	=====	=====	=====	=====	=====
Expenditures:					
Contractual Services:					
Substance Abuse/Prevention	19,200	19,200	19,200	19,200	19,200
	-----	-----	-----	-----	-----
Contractual Services Total	19,200	19,200	19,200	19,200	19,200
	-----	-----	-----	-----	-----
Expenditures Total	19,200	19,200	19,200	19,200	19,200
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	21,595	19,000	21,900	24,200	24,600
Funds Available Dec 31	\$ 76,869	\$ 93,074	\$ 98,769	\$ 122,969	\$ 147,569
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Parks Fund Fund 135

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 19,992	\$ 57,892	\$ 39,514	\$ 49,214	\$ 92,714
Revenue:					
Intergovernmental:					
Special Alcohol Tax	40,121	38,200	40,800	43,200	43,600
	-----	-----	-----	-----	-----
Intergovernmental Total	40,121	38,200	40,800	43,200	43,600
Use of Money:					
Interest on Investments	401	200	200	300	400
	-----	-----	-----	-----	-----
Use of Money Total	401	200	200	300	400
Miscellaneous:					
Sale of other assets	12,599	-	-	-	-
	-----	-----	-----	-----	-----
	12,599	-	-	-	-
	-----	-----	-----	-----	-----
Revenue Total	53,121	38,400	41,000	43,500	44,000
	=====	=====	=====	=====	=====
Expenditures:					
Capital Outlay					
Equipment	33,599	-	31,300	-	-
	-----	-----	-----	-----	-----
Capital Outlay Total	33,599	-	31,300	-	-
	-----	-----	-----	-----	-----
Expenditures Total	33,599	-	31,300	-	-
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	19,522	38,400	9,700	43,500	44,000
Funds Available Dec 31	\$ 39,514	\$ 96,292	\$ 49,214	\$ 92,714	\$ 136,714
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Olympics Fund Fund 702

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 11,335	\$ -	\$ 10,428	\$ 9,428	\$ 8,428
Revenue:					
Miscellaneous:					
Donations/contributions	2,792	-	2,800	2,800	2,800
Miscellaneous Total	2,792	-	2,800	2,800	2,800
Revenue Total	2,792	-	2,800	2,800	2,800
	=====	=====	=====	=====	=====
Expenditures:					
Commodities					
Miscellaneous commodities	3,699	-	3,800	3,800	3,800
Commodities Total	3,699	-	3,800	3,800	3,800
Expenditures Total	3,699	-	3,800	3,800	3,800
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	(907)	-	(1,000)	(1,000)	(1,000)
Funds Available Dec 31	\$ 10,428	\$ -	\$ 9,428	\$ 8,428	\$ 7,428
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Mayor's Christmas Tree Fund Fund 703

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 2,010	\$ -	\$ 3,517	\$ 4,717	\$ 5,917
Revenue:					
Miscellaneous:					
Donations/contributions	4,177	-	4,200	4,200	4,200
	-----	-----	-----	-----	-----
Miscellaneous Total	4,177	-	4,200	4,200	4,200
	-----	-----	-----	-----	-----
Revenue Total	4,177	-	4,200	4,200	4,200
	=====	=====	=====	=====	=====
Expenditures:					
Commodities					
Miscellaneous commodities	2,670	-	3,000	3,000	3,000
	-----	-----	-----	-----	-----
Commodities Total	2,670	-	3,000	3,000	3,000
	-----	-----	-----	-----	-----
Expenditures Total	2,670	-	3,000	3,000	3,000
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	1,507	-	1,200	1,200	1,200
Funds Available Dec 31	\$ 3,517	\$ -	\$ 4,717	\$ 5,917	\$ 7,117
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Plaza South CID Fund
112**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:					
Taxes					
CID Sales tax	-	-	-	-	60,000
Taxes Total	-	-	-	-	60,000
Use of Money					
Interest on investments	-	-	-	-	-
Use of Money Total	-	-	-	-	-
Revenue Total	-	-	-	-	60,000
Expenditures:					
Contractual Services					
State Administrative Fee	-	-	-	-	1,200
Project reimbursement	-	-	-	-	55,000
Contractual Services Total	-	-	-	-	56,200
Transfers Out					
General Fund (City Admin. fee)	-	-	-	-	1,800
Transfers Out Total	-	-	-	-	1,800
Expenditures Total	-	-	-	-	58,000
Surplus/(Shortfall)	-	-	-	-	2,000
Funds Available Dec 31	\$ -	\$ -	\$ -	\$ -	\$ 2,000

CITY OF GARDNER ANNUAL BUDGET



**Waverly Plaza CID Fund
Fund 109**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:					
Taxes					
CID Sales tax	-	-	-	-	60,000
	-----	-----	-----	-----	-----
Taxes Total	-	-	-	-	60,000
Use of Money					
Interest on investments	-	-	-	-	-
	-----	-----	-----	-----	-----
Use of Money Total	-	-	-	-	-
	-----	-----	-----	-----	-----
Revenue Total	-	-	-	-	60,000
	=====	=====	=====	=====	=====
Expenditures:					
Contractual Services					
State Administrative Fee	-	-	-	-	1,200
Project reimbursement	-	-	-	-	-
	-----	-----	-----	-----	-----
Contractual Services Total	-	-	-	-	1,200
Transfers Out					
General Fund (City Admin. fee)	-	-	-	-	1,800
Bond & Interest	-	-	-	-	54,900
	-----	-----	-----	-----	-----
Transfers Out Total	-	-	-	-	56,700
	-----	-----	-----	-----	-----
Expenditures Total	-	-	-	-	57,900
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	-	-	-	-	2,100
Funds Available Dec 31	\$ -	\$ -	\$ -	\$ -	\$ 2,100
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Main Street Marketplace CID Fund Fund 108

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ -	\$ -	\$ -	\$ 33,600	\$ 21,700
Revenue:					
Taxes					
CID Sales tax	-	275,700	275,700	462,400	494,200
Taxes Total	-	275,700	275,700	462,400	494,200
Use of Money					
Interest on investments	-	200	200	200	200
Use of Money Total	-	200	200	200	200
Other					
Debt proceeds	-	5,600,000	5,600,000	-	-
Other Total	-	5,600,000	5,600,000	-	-
Revenue Total	-	5,875,900	5,875,900	462,600	494,400
Expenditures:					
Contractual Services					
State Administrative Fee	-	5,500	5,500	9,200	9,900
City Administrative Fee	-	8,100	-	-	-
CID payment	-	5,600,000	5,600,000	-	-
Contractual Services Total	-	5,613,600	5,605,500	9,200	9,900
Debt Service					
Debt service	-	228,700	228,700	451,700	451,700
Debt Service Total	-	228,700	228,700	451,700	451,700
Transfers Out					
General Fund (City Admin. fee)	-	-	8,100	13,600	14,500
Transfers Out Total	-	-	8,100	13,600	14,500
Expenditures Total	-	5,842,300	5,842,300	474,500	476,100
Surplus/(Shortfall)	-	33,600	33,600	(11,900)	18,300
Funds Available Dec 31	\$ -	\$ 33,600	\$ 33,600	\$ 21,700	\$ 40,000



**Main Street Marketplace TIF Fund
Fund 107**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue:					
Taxes					
Property tax Increment	-	-	-	194,200	427,800
Taxes Total	-	-	-	194,200	427,800
Use of Money					
Interest on investments	-	-	-	100	100
Use of Money Total	-	-	-	100	100
Revenue Total	-	-	-	194,300	427,900
Expenditures:					
Contractual Services					
TIF increment payment	-	-	-	194,300	427,900
Contractual Services Total	-	-	-	194,300	427,900
Expenditures Total	-	-	-	194,300	427,900
Surplus/(Shortfall)	-	-	-	-	-
Funds Available Dec 31	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF GARDNER ANNUAL BUDGET



**Land Bank Fund
Fund 111**

	2019 Actual	Amended 2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ -	\$ 5,000	\$ 5,000	\$ 2,500	\$ -
Revenue:					
Transfers In:					
General Fund	5,000	-	-	-	-
Transfers In Total	----- 5,000	----- -	----- -	----- -	----- -
Revenue Total	----- 5,000 =====	----- - =====	----- - =====	----- - =====	----- - =====
Expenditures:					
Contractual Services:					
Outsourced Services	-	2,500	2,500	2,500	-
Contractual Services Total	----- -	----- 2,500	----- 2,500	----- 2,500	----- -
Expenditures Total	----- - =====	----- 2,500 =====	----- 2,500 =====	----- 2,500 =====	----- - =====
Surplus/(Shortfall)	5,000	(2,500)	(2,500)	(2,500)	-
Funds Available Dec 31	\$ 5,000 =====	\$ 2,500 =====	\$ 2,500 =====	\$ - =====	\$ - =====

CITY OF GARDNER ANNUAL BUDGET



Law Enforcement Trust Fund Fund 110

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 13,847	\$ 13,947	\$ 12,490	\$ 12,590	\$ 12,690
Revenue:					
Intergovernmental:					
Drug Tax Distribution	2,464	-	-	-	-
	-----	-----	-----	-----	-----
Intergovernmental Total	2,464	-	-	-	-
Use of Money:					
Interest on Investments	158	100	100	100	100
	-----	-----	-----	-----	-----
Use of Money Total	158	100	100	100	100
	-----	-----	-----	-----	-----
Revenue Total	2,622	100	100	100	100
	=====	=====	=====	=====	=====
Expenditures:					
Commodities					
Miscellaneous Commodities	3,979	-	-	-	-
	-----	-----	-----	-----	-----
Commodities Total	3,979	-	-	-	-
	-----	-----	-----	-----	-----
Expenditures Total	3,979	-	-	-	-
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	(1,357)	100	100	100	100
Funds Available Dec 31	\$ 12,490	\$ 14,047	\$ 12,590	\$ 12,690	\$ 12,790
	=====	=====	=====	=====	=====

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis which are restricted for park and playground purposes.

BD (Benefit District) Project Fund

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

Street Improvement Fund

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

Special Highway Fund

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

Infrastructure Special Sales Tax Fund

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 2016 for infrastructure. The City will use these revenues to rehabilitate and properly maintain streets and pedestrian trails.

CITY OF GARDNER ANNUAL BUDGET



Park Improvement Reserve Fund Fund 115

	2019	2020	2020	2021	2022
	Actual	Budget	Estimate	Budget	Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 202,892	\$ 265,459	\$ 166,018	\$ 257,618	\$ 438,718
Revenue:					
Charges for Services:					
Park Impact Fees	113,141	126,700	188,300	180,900	126,000
	-----	-----	-----	-----	-----
Charges for Services Total	113,141	126,700	188,300	180,900	126,000
Use of Money:					
Interest on Investments	2,162	100	400	200	300
	-----	-----	-----	-----	-----
Use of Money Total	2,162	100	400	200	300
	-----	-----	-----	-----	-----
Revenue Total	115,303	126,800	188,700	181,100	126,300
	=====	=====	=====	=====	=====
Expenditures:					
Transfers Out					
Transfer to Capital Improvement Reserve	152,177	97,100	97,100	-	-
	-----	-----	-----	-----	-----
Total Transfers Out	152,177	97,100	97,100	-	-
	-----	-----	-----	-----	-----
Expenditures Total	152,177	97,100	97,100	-	-
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	(36,874)	29,700	91,600	181,100	126,300
Funds Available Dec 31	\$ 166,018	\$ 295,159	\$ 257,618	\$ 438,718	\$ 565,018
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Benefit District Fund
Fund 403**

	2019	2020	2020	2021	2022
	Actual	Budget	Estimate	Budget	Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ -	\$ -	\$ 6,028,281	\$ 27,981	\$ 27,981
Revenue:					
Use of Money:					
Interest on Project Funds	35,680	-	17,000	-	-
	-----	-----	-----	-----	-----
Use of Money Total	35,680	-	17,000	-	-
Miscellaneous:					
Debt Sale Proceeds	7,112,488	-	-	-	-
	-----	-----	-----	-----	-----
Miscellaneous Total	7,112,488	-	-	-	-
	-----	-----	-----	-----	-----
Revenue Total	7,148,168	-	17,000	-	-
	=====	=====	=====	=====	=====
Expenditures:					
Capital Improvement:					
Tuscan Farms Phase 1 Improvements (PW1904)	281,516	-	2,113,100	-	-
Tuscan Farms Lift Station (WW1905)	25,111	-	1,181,000	-	-
Waverly Plaza Improvements (PW1907)	785,311	-	1,647,100	-	-
Plaza South Improvements (PW1906)	27,949	-	1,076,100	-	-
	-----	-----	-----	-----	-----
Capital Improvement Total:	1,119,887	-	6,017,300	-	-
	-----	-----	-----	-----	-----
Expenditures Total	1,119,887	-	6,017,300	-	-
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	6,028,281	-	(6,000,300)	-	-
Funds Available Dec 31	\$ 6,028,281	\$ -	\$ 27,981	\$ 27,981	\$ 27,981
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



**Street Improvement Reserve Fund
Fund 140**

	2019 Actual -----	2020 Budget -----	2020 Estimate -----	2021 Budget -----	2022 Budget -----
Funds Available Jan 1	\$ 1,013,247	\$ 1,306,447	\$ 1,453,912	\$ 1,459,212	\$ 1,505,212
Revenue:					
Taxes:					
Excise Tax	451,991	37,600	-	38,000	39,000
Taxes Total	----- 451,991	----- 37,600	----- -	----- 38,000	----- 39,000
Use of Money:					
Interest on Investments	14,774	8,000	5,300	8,000	8,000
Use of Money Total	----- 14,774	----- 8,000	----- 5,300	----- 8,000	----- 8,000
Revenue Total	----- 466,765 =====	----- 45,600 =====	----- 5,300 =====	----- 46,000 =====	----- 47,000 =====
Expenditures:					
Transfers Out:					
Transfer to Bond & Int Fund (Kill Creek strt/wtr BD)	26,100	25,900	-	-	-
Transfers Out Total	----- 26,100	----- 25,900	----- -	----- -	----- -
Expenditures Total	----- 26,100 =====	----- 25,900 =====	----- - =====	----- - =====	----- - =====
Surplus/(Shortfall)	440,665	19,700	5,300	46,000	47,000
Funds Available Dec 31	\$ 1,453,912 =====	\$ 1,326,147 =====	\$ 1,459,212 =====	\$ 1,505,212 =====	\$ 1,552,212 =====

CITY OF GARDNER ANNUAL BUDGET



**Special Highway Fund
Fund 130**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 1,068,775	\$ 964,475	\$ (601,306)	\$ 5,096,294	\$ 3,544,494
Revenue:					
Intergovernmental:					
CARS	-	1,813,500	2,959,500	734,200	187,000
KDOT	-	2,510,000	2,510,000	3,000,000	-
MARC	-	1,415,000	1,415,000	-	6,252,000
SMAC	49,442	-	1,420,700	-	-
State Highway Aid	601,620	588,600	559,000	487,800	559,000
Special County Sales Tax	423,197	455,000	410,000	423,000	431,000
	1,074,259	6,782,100	9,274,200	4,645,000	7,429,000
Intergovernmental Total	1,074,259	6,782,100	9,274,200	4,645,000	7,429,000
Use of Money:					
Interest on Investments	18,262	12,000	5,000	12,100	12,200
Interest on project funds	1,128	-	2,500	-	-
	19,390	12,000	7,500	12,100	12,200
Use of Money Total	19,390	12,000	7,500	12,100	12,200
Miscellaneous:					
Anticipated reimb from bond proceeds	1,678,379	5,505,300	3,146,000	3,626,800	4,000,000
	1,678,379	5,505,300	3,146,000	3,626,800	4,000,000
Miscellaneous Total	1,678,379	5,505,300	3,146,000	3,626,800	4,000,000
	2,772,028	12,299,400	12,427,700	8,283,900	11,441,200
Revenue Total	2,772,028	12,299,400	12,427,700	8,283,900	11,441,200
Expenditures:					
Capital Improvement:					
CARS - Santa Fe from Waverly to Poplar (PW1802 and 1702)	3,501,978	-	-	-	-
CARS - Waverly Road from 175th to Madison (PW2001)	-	3,300,000	-	3,240,000	-
I-35 and Gardner Rd. Interchange (PW1701)	787,172	5,610,000	5,795,000	-	-
CARS - Moonlight (I35-Buffalo Tr) PW2101	-	25,000	-	25,000	384,000
CARS - Center St (Main-167th) (PW 2201)	-	-	-	-	10,000
CARS - Moonlight and Madison Signals (PW1901)	-	487,000	514,000	-	-
Center Street Sidewalks (PW 2301)	-	-	-	34,000	543,000
CARS - Gardner Rd Bridge over I-35 (PW2102)	-	-	-	600,000	9,400,000
CARS - Gardner Rd (City Limit to I-35) PW2202	30,000	-	-	-	-
Main Street (Sycamore to Tracks 3 phases) PW2103	-	-	150,000	5,306,000	-
US 56 & Cedar Niles Signal Impr (PW1809)	(2,252)	-	-	-	-
	4,316,898	9,422,000	6,459,000	9,205,000	10,337,000
Capital Improvement Total	4,316,898	9,422,000	6,459,000	9,205,000	10,337,000
Debt Service:					
2019E Santa Fe Improvements	39,348	-	184,400	183,400	184,100
2020 GO Debt	-	661,000	-	359,500	359,500
2021 GO Debt	-	-	-	-	414,400
2014B Refi TR 0101	58,563	57,700	57,700	56,800	55,900
	97,911	718,700	242,100	599,700	1,013,900
Debt Service Total	97,911	718,700	242,100	599,700	1,013,900

CITY OF GARDNER ANNUAL BUDGET



**Special Highway Fund
Fund 130**

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Transfers Out:					
Trf to Bond & Int (12A PBC (CHall refi 2002A))	27,300	29,000	29,000	31,000	-
Transfers Out Total	27,300	29,000	29,000	31,000	-
Expenditures Total	4,442,109	10,169,700	6,730,100	9,835,700	11,350,900
Surplus/(Shortfall)	(1,670,081)	2,129,700	5,697,600	(1,551,800)	90,300
Funds Available Dec 31	\$ (601,306)	\$ 3,094,175	\$ 5,096,294	\$ 3,544,494	\$ 3,634,794

CITY OF GARDNER ANNUAL BUDGET



Infrastructure Special Sales Tax Fund Fund 117

	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Estimate</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Funds Available Jan 1	\$ 1,099,163	\$ 889,363	\$ 1,063,206	\$ 1,044,806	\$ 1,184,406
Revenue:					
Taxes:					
City Sales Tax (.5 cent)	1,229,771	1,235,700	1,174,000	1,273,000	1,337,000
Taxes Total	<u>1,229,771</u>	<u>1,235,700</u>	<u>1,174,000</u>	<u>1,273,000</u>	<u>1,337,000</u>
Intergovernmental:					
Grants	-	-	252,000	-	-
Intergovernmental Total	<u>-</u>	<u>-</u>	<u>252,000</u>	<u>-</u>	<u>-</u>
Use of Money:					
Interest on Idle Funds	14,267	4,000	4,000	2,000	2,000
Interest on Project Funds	604	-	1,300	-	-
Use of Money Total	<u>14,871</u>	<u>4,000</u>	<u>5,300</u>	<u>2,000</u>	<u>2,000</u>
Miscellaneous:					
Debt Sale Proceeds	899,392	-	-	-	-
Miscellaneous Total	<u>899,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Total	<u>2,144,034</u>	<u>1,239,700</u>	<u>1,431,300</u>	<u>1,275,000</u>	<u>1,339,000</u>
Expenditures:					
Capital Projects:					
Sidewalk	59,449	-	402,000	-	-
Trails	-	-	395,000	-	-
Streets	588,576	600,000	-	500,000	500,000
Streets	903,874	-	-	-	-
Crosswalk	79,370	-	-	-	-
Celebration Park improvements	-	-	3,000	-	-
Total Capital Projects	<u>1,631,269</u>	<u>600,000</u>	<u>800,000</u>	<u>500,000</u>	<u>500,000</u>
Debt Service					
2016A GO	158,750	160,000	160,000	161,100	162,100
2017 GO	153,788	155,200	155,200	156,400	152,500
2018A GO	215,100	214,500	214,500	217,300	214,500
2019E GO	21,084	120,000	120,000	100,600	98,200
Total Debt Service	<u>548,722</u>	<u>649,700</u>	<u>649,700</u>	<u>635,400</u>	<u>627,300</u>
Expenditures Total	<u>2,179,991</u>	<u>1,249,700</u>	<u>1,449,700</u>	<u>1,135,400</u>	<u>1,127,300</u>
Surplus/(Shortfall)	(35,957)	(10,000)	(18,400)	139,600	211,700
Funds Available Dec 31	<u>\$ 1,063,206</u>	<u>\$ 879,363</u>	<u>\$ 1,044,806</u>	<u>\$ 1,184,406</u>	<u>\$ 1,396,106</u>

Bond and Interest Fund

The Bond and Interest Fund is used to account for multi-year repayment of principal and interest on loans and bonds primarily for governmental (non-utility) debt. Funding for the Bond and Interest Fund comes from property and motor vehicle taxes, special assessments and transfers from other funds. Additionally, starting in 2017, revenues include the City's share of a .25% Public Safety County Sales Tax which is being used to partially offset the cost of debt service on the City's new Justice Center.

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

All Divisions

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 4,137,592	\$ 1,593,192	\$ 1,940,216	\$ 1,374,016	\$ 824,816
Revenue:					
Tax Supported	2,188,394	2,182,000	2,074,500	2,078,900	1,989,300
Benefit District	1,364,284	1,062,200	1,062,200	8,439,500	1,705,000
	-----	-----	-----	-----	-----
Revenue Total	3,552,678	3,244,200	3,136,700	10,518,400	3,694,300
	=====	=====	=====	=====	=====
Expenditures:					
Tax Supported	2,280,304	2,468,300	2,408,800	2,436,500	1,942,200
Benefit District	3,469,750	1,183,300	1,294,100	8,631,100	1,716,200
	-----	-----	-----	-----	-----
Expenditures Total	5,750,054	3,651,600	3,702,900	11,067,600	3,658,400
	=====	=====	=====	=====	=====
Surplus/(shortfall)	(2,197,376)	(407,400)	(566,200)	(549,200)	35,900
Funds Available Dec 31	\$ 1,940,216	\$ 1,185,792	\$ 1,374,016	\$ 824,816	\$ 860,716
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Tax Supported

	2019	2020	2020	2021	2022
	Actual	Budget	Estimate	Budget	Budget
	-----	-----	-----	-----	-----
Funds Available Jan 1	\$ 2,972,032	\$ 2,779,532	\$ 2,880,122	\$ 2,545,822	\$ 2,188,222
Revenue:					
Taxes:					
Property Tax	1,264,814	1,263,000	1,263,000	1,309,300	1,327,600
Back Tax Collections	(4,433)	10,000	10,000	10,000	10,000
Motor Vehicle Tax	208,163	213,700	213,700	167,500	175,900
Taxes Total	1,468,544	1,486,700	1,486,700	1,486,800	1,513,500
Intergovernmental:					
.25% public safety county sales tax - Justice Center	427,755	480,000	432,000	428,000	437,000
Intergovernmental Total	427,755	480,000	432,000	428,000	437,000
Use of Money:					
Interest on Investments	52,910	14,000	14,000	14,000	14,000
Interest on escrowed funds	36,850	-	-	-	-
Use of Money Total	89,760	14,000	14,000	14,000	14,000
Transfers In:					
Special Highway - 2012 A City Hall (storm Portion)	27,300	29,000	29,000	31,000	-
Electric - 2012A City Hall	27,600	29,400	29,400	31,500	-
Water Sys Dev/Water- 2012A City Hall	27,600	29,400	29,400	31,500	-
Water Sys Dev/Water- 2014A USD 231 campus	8,200	8,200	8,200	8,200	8,300
Water Sys Dev/Water- Kill Creek St/Wtr BD	7,800	7,700	-	-	-
Sewer Sys Dev/Sewer - 2012A City Hall	27,600	29,400	29,400	31,500	-
Sewer Sys Dev/Sewer - 2014A USD 231 campus	16,400	16,400	16,400	16,400	16,500
Sewer Sys Dev/Sewer -Kill Creek St/Wtr BD	26,100	25,900	-	-	-
Street Improvement - Kill Creek St/water BD	26,100	25,900	-	-	-
Other	7,635	-	-	-	-
Transfers In Total	202,335	201,300	141,800	150,100	24,800
Revenue Total	2,188,394	2,182,000	2,074,500	2,078,900	1,989,300
	=====	=====	=====	=====	=====
Expenditures:					
Debt Service:					
B&I Commission (PBC)	1,000	1,100	1,100	1,100	-
City at-large tax supported					
2010A Moonlight Rd (2.77M)	178,636	190,600	190,600	186,600	177,500
2012A PBC Lease Revenue (City Hall)	422,075	449,200	449,200	480,600	-
2014A USD BD (50% city share; 85% B&I)	164,034	164,100	164,100	164,100	165,300
2014B Pool rehab (.54 M)	75,600	74,200	74,200	72,800	71,400
2014B (refi TR 0106)	241,400	237,700	237,700	239,000	240,200
2016C lease/purch land purchase (.678 M)	74,620	75,800	75,800	75,000	75,000
2018A Justice Center (13.085 M)	943,900	946,100	946,100	947,900	943,400
2018A Pool filter replacement (.175k)	22,600	22,000	22,000	21,300	20,500
2018 Lease/Purch - Golf Course	156,439	156,100	156,100	156,200	157,000
Kill Creek water/street BD (SI/WW/Wtr)	-	59,500	-	-	-
CIP-Gardner Lake Channel Improvements (.766 M)	-	91,900	91,900	91,900	91,900
Debt Service Total	2,280,304	2,468,300	2,408,800	2,436,500	1,942,200
Expenditures Total	2,280,304	2,468,300	2,408,800	2,436,500	1,942,200
	=====	=====	=====	=====	=====
Surplus/(Shortfall)	(91,910)	(286,300)	(334,300)	(357,600)	47,100
Funds Available Dec 31	\$ 2,880,122	\$ 2,493,232	\$ 2,545,822	\$ 2,188,222	\$ 2,235,322
	=====	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Benefit District

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Budget
Funds Available Jan 1	\$ 1,165,560	\$ (1,186,340)	\$ (939,906)	\$ (1,171,806)	\$ (1,363,406)
Revenue:					
Special Assessments:					
Moonlight BD	41,154	-	-	-	-
Sewer Sub 6	-	-	-	-	-
Cottage Creek Park	126	-	-	-	-
2009A Kill Creek Drive/ wtr BD (Symphony Farms)	220,618	224,000	224,000	222,000	224,600
2008B - Center ST Commons BD	5,732	-	-	-	-
2008B- Nike sewer BD	-	-	-	-	-
2008B New Century BD -Stone Cr (Per)	30,112	73,700	73,700	76,600	74,300
2008B New Century BD - Lincoln Lane	26,985	51,200	51,200	49,800	48,300
2008B New Century BD - Sewer	11,528	21,800	21,800	21,200	20,600
2008B New Century BD- water/elec	16,007	30,300	30,300	34,500	33,400
2009A Univ Park BD-streets/water/elec	210,638	207,100	207,100	215,600	213,400
2009A Univ Park BD-sewer	42,910	42,500	42,500	41,100	44,800
2012A Kill Creek Sewer BD (Russell)	251,582	253,400	253,400	254,700	255,900
2011A Prairie Brooke BD	90,346	89,100	89,100	92,700	91,100
2014A USD BD (50% school)	164,034	164,100	164,100	164,100	165,300
2019 Tuscan Farms Sewer BD	-	-	-	-	94,500
2019 Tuscan Farms BD Phase 1	-	-	-	-	187,500
2019C Plaza South BD	-	-	-	-	90,400
2019D Waverly Plaza BD	-	-	-	-	200,800
Delinquent Specials	-	(95,000)	(95,000)	(97,800)	(94,800)
Special Assessment Total	1,111,772	1,062,200	1,062,200	1,074,500	1,650,100
Transfers In					
Waverly Plaza CID Fund	-	-	-	-	54,900
	-	-	-	-	54,900
Miscellaneous:					
2019 Tuscan Farms BD Phase 1	145,824	-	-	3,725,000	-
2019C Plaza South BD	27,501	-	-	1,130,000	-
2019D Waverly Plaza BD	79,187	-	-	2,510,000	-
Miscellaneous Total	252,512	-	-	7,365,000	-
Revenue Total	1,364,284	1,062,200	1,062,200	8,439,500	1,705,000
Expenditures:					
Debt Service:					
Benefit District Supported:					
2009A Kill Creek Drive , water BD	1,215,515	-	-	-	-
2009A Univ Park BD-streets/water/elec	1,158,373	-	-	-	-
2009A Univ Park BD-sewer	233,750	-	-	-	-
2012A Kill Creek Sewer BD (Russell)	251,582	253,400	253,400	254,700	255,900
2011A Prairie Brooke BD	90,345	89,100	89,100	92,700	91,100
2013A (refi 2004D Moonlt Bus BD)	79,877	-	-	-	-
2014A USD BD (50% school)	164,034	164,100	164,100	164,100	165,300
2016A Partial Net Cash Refdgd (2008B NCBD)	173,500	169,600	169,600	170,700	166,700
2017A Partial Net Cash Refdgd (2009A UP)	83,600	453,000	453,000	461,300	464,000
Moonlight Road prop. Specials	-	54,100	54,100	-	-
2019A Tuscan Farms Sewer BD	-	-	-	-	94,500
2019A Tuscan Farms Phase 1 BD	19,174	-	63,300	3,788,300	187,500
2019C Plaza South Benefit District	-	-	12,200	1,145,300	90,400
2019D Waverly Plaza Benefit District	-	-	35,300	2,554,000	200,800
Debt Service Total	3,469,750	1,183,300	1,294,100	8,631,100	1,716,200
Expenditures Total	3,469,750	1,183,300	1,294,100	8,631,100	1,716,200
Surplus/(Shortfall)	(2,105,466)	(121,100)	(231,900)	(191,600)	(11,200)
Funds Available Dec 31	\$ (939,906)	\$ (1,307,440)	\$ (1,171,806)	\$ (1,363,406)	\$ (1,374,606)

Information Technology Fund

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

Building Services Fund

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

Risk Services Fund

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

Utility Billing Services Fund

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

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 221,457	\$ 219,200	\$ 227,300	\$ 227,300	\$ 234,100
Overtime	4,169	3,900	4,000	4,200	4,400
Health & Dental Insurance	48,630	46,200	50,600	51,800	56,000
Life Insurance	167	200	200	100	100
Social Security	16,938	17,100	17,700	17,700	18,200
Unemployment Compensation	219	200	200	500	500
KPERS Retirement	23,244	23,400	22,400	23,000	24,800
Deferred Compensations	1,669	1,600	1,700	1,700	1,700
Total	316,493	311,800	324,100	326,300	339,800
Contractual Services					
Outsourced Services	-	-	10,000	24,500	24,500
Telephone	40,742	26,700	40,700	40,700	40,700
Electricity	762	1,400	1,400	800	800
R&M - Equipment	17,505	20,300	20,300	17,900	17,900
Equip/Vehicle Rentals	7,334	2,200	2,200	2,200	2,200
Meetings/Training /Travel/Cont Ed	223	11,200	6,200	6,200	6,200
Information Technology Services	255,841	304,800	290,000	297,000	300,500
Total	322,407	366,600	370,800	389,300	392,800
Commodities					
Computer Supplies	47,988	10,000	45,000	50,000	55,000
Operating Supplies	1,346	600	600	-	-
Total	49,334	10,600	45,600	50,000	55,000
Capital Outlay					
Equipment	-	20,000	-	-	-
Computer	-	130,000	25,000	-	-
Total	-	150,000	25,000	-	-
GF Allocations					
GF Allocations	61,104	64,200	64,200	62,300	65,000
Internal Services					
Building Services	5,956	6,100	6,300	6,600	6,900
Risk Services	7,336	8,400	11,300	14,700	15,700
Total	13,292	14,500	17,600	21,300	22,600
Total Expenditures	\$ 762,630	\$ 917,700	\$ 847,300	\$ 849,200	\$ 875,200

CITY OF GARDNER ANNUAL BUDGET



Program: Building Services 3150
Department: Public Works 431
Fund: Building Services 603

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 67,565	\$ 66,500	\$ 69,300	\$ 69,300	\$ 71,400
Overtime	2,144	1,400	1,500	1,800	2,000
Life Insurance	56	100	100	-	-
Social Security	5,595	5,200	5,400	5,400	5,600
Unemployment Compensation	72	100	100	100	100
KPERS Retirement	7,226	7,200	6,900	7,100	7,700
Deferred Compensation	719	700	700	700	700
Total	83,377	81,200	84,000	84,400	87,500
Contractual Services					
Outsourced Services	48,153	31,300	34,500	36,700	36,700
Water	751	800	800	800	800
Trash Services	5,226	5,100	5,100	5,100	5,100
Telephone	422	500	400	500	500
Electric	43,737	40,000	50,000	55,000	60,000
Wastewater	981	1,100	1,100	1,100	1,100
Janitorial	43,180	124,100	125,700	123,200	123,200
R&M Building	1,979	10,300	10,300	16,200	16,200
Land/Building Rentals	1,650	1,500	1,500	1,500	1,500
Equip./Vehicle Rentals	305	100	100	300	300
Dues/Subscriptions	27	-	-	-	-
Total	146,411	214,800	229,500	240,400	245,400
Commodities					
Building & Grounds	10,306	14,000	14,000	14,000	14,000
Small Tools	939	500	500	500	500
Vehicle Supplies	35	-	-	100	100
Fuel and Fluids	1,542	2,600	2,600	2,600	2,600
Clothing & Uniforms	420	1,000	1,000	1,200	1,200
Total	13,242	18,100	18,100	18,400	18,400
GF Incoming Costs	61,104	64,200	64,200	62,500	65,200
Internal Services					
IT Services	3,655	4,500	3,600	3,200	3,300
Risk Services	8,173	9,700	9,500	10,000	10,400
Total	11,828	14,200	13,100	13,200	13,700
Total Expenditures	\$ 315,962	\$ 392,500	\$ 408,900	\$ 418,900	\$ 430,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
Full-Time	\$ 55,730	\$ 55,200	\$ 57,500	\$ 57,500	\$ 59,200
Overtime	509	1,000	1,000	1,000	1,100
Health & Dental Insurance	4,253	200	8,500	8,700	9,400
Life Insurance	56	100	100	-	-
Social Security	4,433	4,300	4,500	4,500	4,600
Unemployment Compensation	58	100	100	100	100
KPERS Retirement	5,744	5,900	5,600	5,800	6,200
Total	70,783	66,800	77,300	77,600	80,600
Contractual Services					
Outsourced Services	72,012	92,100	92,700	92,700	92,700
Workers Compensation	148,226	194,400	160,000	169,200	170,000
General Liability	588,849	665,400	635,500	665,500	722,500
Work Comp Dividend	(13,703)	-	-	-	-
Meetings/Training/Travel/Cont Ed	20,551	22,600	22,700	24,300	24,300
Dues/Subscriptions	195	1,100	1,100	1,100	1,100
Total	816,130	975,600	912,000	952,800	1,010,600
Commodities					
Operating Supplies	460	1,200	1,100	1,100	1,100
Total	460	1,200	1,100	1,100	1,100
GF Allocations					
GF Allocations	61,104	64,200	64,200	62,300	65,000
Internal Services					
Building Services	4,320	4,500	4,400	5,800	6,000
IT	3,655	4,500	3,600	3,200	3,300
Total	7,975	9,000	8,000	9,000	9,300
Total Expenditures	\$ 956,452	\$ 1,116,800	\$ 1,062,600	\$ 1,102,800	\$ 1,166,600

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 19 Actual	FY 20 Budget	FY 20 Estimate	FY 21 Budget	FY 22 Budget
Personal Services					
11 01 Full-Time	\$ 397,092	\$ 397,200	\$ 407,800	\$ 407,800	\$ 420,100
11 02 Overtime	10,194	10,100	10,300	10,500	11,000
21 01 Health & Dental Insurance	78,872	82,200	88,800	88,500	96,500
21 02 Life Insurance	502	500	500	400	400
22 01 Social Security	31,114	31,200	32,000	32,000	33,000
22 03 Unemployment Compensation	405	400	400	800	900
23 01 KPERS Retirement	41,720	42,500	40,300	41,400	44,600
23 05 Deferred Compensation	911	500	900	900	900
Total	560,810	564,600	581,000	582,300	607,400
Contractual Services					
31 15 Outsourced Services	285,005	309,900	295,600	303,700	310,000
40 03 Telephone	1,576	1,700	1,600	1,000	1,000
43 02 R&M - Equipment	157	-	-	-	-
43 05 R&M - Vehicles	741	2,500	800	1,300	1,300
44 02 Equip./Vehicle Rentals	1,248	1,200	1,300	1,300	1,300
46 01 Meetings/Training/Travel/Cont Ed	2,718	3,200	-	3,200	3,200
47 02 Printing	786	100	200	400	200
47 04 Postage	1,120	1,800	1,000	1,200	1,200
49 02 Utility Assistance	15,000	15,000	15,000	25,000	25,000
Total	308,351	335,400	315,500	337,100	343,200
Commodities					
52 04 Vehicle Supplies	10	-	-	-	-
52 05 Furniture & Equipment	299	-	-	-	-
52 09 Fuel and Fluids	6,102	6,400	6,400	3,800	3,800
52 20 Operating Supplies	4,709	4,500	3,700	4,500	4,500
53 02 Clothing/Uniforms	722	1,900	1,300	1,000	1,000
Total	11,842	12,800	11,400	9,300	9,300
GF Allocations					
50 01 GF Allocations	159,300	167,000	167,000	151,600	159,900
Internal Services					
91 01 Building Services	13,247	13,500	13,200	19,900	20,800
91 02 IT Services	73,552	76,100	70,700	68,500	70,200
91 03 Risk Services	17,929	20,500	23,000	26,600	28,100
Total	104,728	110,100	106,900	115,000	119,100
Total Expenses	\$ 1,145,031	\$ 1,189,900	\$ 1,181,800	\$ 1,195,300	\$ 1,238,900

SALARY SCHEDULE - 2021-2022



City of Gardner Base Salary Structure Fiscal Year 2021-2022

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,393	\$3,589
2	Accounting Clerk Administrative Assistant Animal Control Officer Maintenance Worker – Streets/Line/Parks/Water/Sewer Mechanic Meter Reader/Technician Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,761	\$4,142
3	Code Enforcement Officer Engineering Tech I Maintenance Worker- Electric Payroll Clerk Planning Technician Plant Operator– Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker Streets/Line/Parks/Plant Utility Billing Specialist	\$3,186	\$4,780
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader Parks/Streets/Line Engineering Technician II/Public Works/Utilities Police Officer Police Officer II Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,678	\$5,516
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Information Technology Specialist Planner I Police Corporal Police Detective Human Resources Partner	\$4,244	\$6,366
6	City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Line Maintenance Superintendent Management Analyst Parks Superintendent Plant Superintendent Water/Wastewater Principal Planner Police Sergeant	\$4,882	\$7,322

SALARY SCHEDULE - 2021-2022



	Recreation Superintendent Senior Accountant		
7	Chief Planner Lead Electric Operator Lead Lineman Police Lieutenant Public Works Superintendent Senior Management Analyst Staff Engineer/Public Works/Utility	\$5,613	\$8,420
8	Business Services Manager Communications Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Police Captain Senior Staff Engineer	\$6,456	\$9,683
9	Business and Economic Development Director City Engineer Parks and Recreation Director Utility Manager	\$7,424	\$11,135
10	Chief of Police Finance Director Public Works Director Utility Director	\$8,537	\$12,806

* Does not include the City Administrator

PROGRAM LISTING

FY 2021-2022

GENERAL FUND	ENTERPRISE FUNDS
001 General Fund	501 Electric Fund
Administration Department	4110 Electric Administration
1110 Mayor and City Council	4120 Substation/Transmission
1120 Administration	4130 Distribution
1130 Economic Development	
1140 Human Resources	502 Electric Capital Reserve Fund
1150 City Clerk	
Business and Economic Development Department	521 Water Fund
7110 Planning	4210 Water Administration
7120 Building Administration	4220 Water Treatment
Finance Department	4230 Water Distribution
1305 Finance Administration	
1310 Fiscal Services	531 Wastewater Fund
1330 Municipal Court	4310 Wastewater Administration
Parks and Recreation Department	4320 Wastewater Treatment
6105 Parks and Recreation Administration	4330 Wastewater Collection
6110 Recreation Services	
6120 Parks Maintenance	551 Airport Fund
6130 Aquatics	4520 Airport Department
Police Department	
2110 Police Administration	SPECIAL REVENUE FUND
2120 Police Operations	105 Economic Development Reserve Fund
2130 Animal Control	107 Main St. Marketplace TIF
	108 Main St. Marketplace CID
Public Works Department	109 Waverly Plaza CID
3110 Public Works Administration	110 Law Enforcement Trust Fund
3116 Fleet Operations	111 Land Bank
3120 Streets and Storm Drainage	112 Plaza South CID
3130 Engineering	125 Special Alcohol and Drug Fund
	135 Special Parks and Recreation Fund
DEBT SERVICE FUND	702 Special Olympics
301 Debt Service Fund	703 Mayor's Christmas Tree
CAPITAL IMPROVEMENT RESERVE FUND	CAPITAL PROJECTS FUND
401 Capital Improvement Reserve Fund	115 Park Improvement Reserve Fund
	117 Infrastructure Special Sales Tax Fund
	130 Special Highway Fund
	140 Street Improvement Fund
	403 Benefit District (BD) Project Fund
	INTERNAL SERVICES FUND
	601 Risk Services Fund
	602 Information Technology (I.T.) Fund
	603 Building Services Fund
	604 Utility Billing Services Fund

2021 & 2022 Capital Budget

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

Sources & Uses

Planned capital expenditures are \$11,644,000 for 2020 and \$29,655,800 for 2021. 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 2021 and 2022 Capital Budgets. The capital budgeting process is incorporated into the 2021-2022 Budget Calendar found within the Budget Message.

CAPITAL IMPROVEMENT PROGRAM



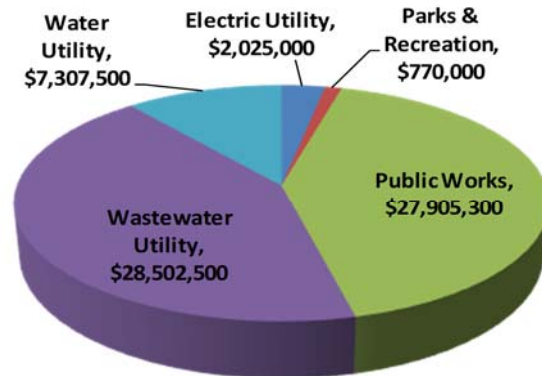
Impact on Operating Budget

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 table specifies any anticipated impacts on the operating budget for each 2021 and 2022 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. Operating cost estimates for the expanded Water Treatment Plant are unavailable at this time.

CIP Code	Project Description	Annual Savings	Annual Maintenance	Annual Debt Service	Net Annual Impact
PW2002	Waverly Road Reconstruction from 175th to Madison	-	1,130	215,400	216,530
PW2103	Main Street Reconstruction (Sycamore to Old-56)	-	1,500	199,000	200,500
PW2203	Gardner Rd. Bridge over I-35	-	-	481,000	481,000
WA2203	New Intake Structure - Hillsdale Lake	-	-	461,600	461,600
WW2005	South Wastewater Treatment Plant	-	-	1,282,900	1,282,900
TOTAL		-	2,630	2,639,900	2,642,530

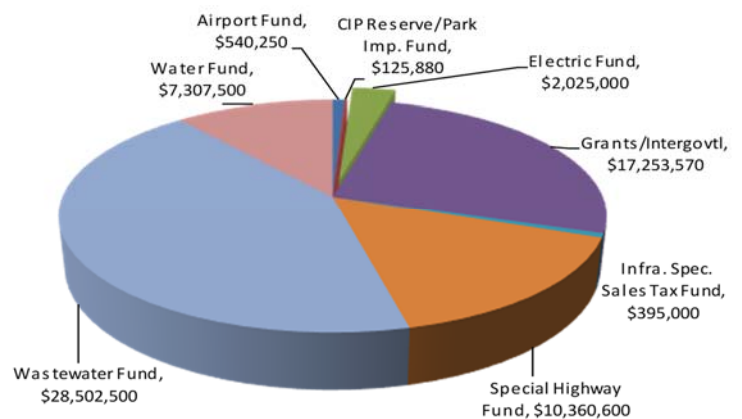
2020-2024 CIP by Department

Project Type	Expenditures	% of Total
Electric Utility	\$2,025,000	3.0%
Parks & Recreation	\$770,000	1.2%
Public Works	\$27,905,300	42.0%
Wastewater Utility	\$28,502,500	42.9%
Water Utility	\$7,307,500	11.0%
TOTAL	\$66,510,300	100.0%



2020-2024 CIP by Funding Source

Project Type	Expenditures	% of Total
Airport Fund	\$540,250	0.8%
CIP Reserve/Park Imp. Fund	\$125,880	0.2%
Electric Fund	\$2,025,000	3.0%
Grants/Intergovtl	\$17,253,570	25.9%
Infra. Spec. Sales Tax Fund	\$395,000	0.6%
Special Highway Fund	\$10,360,600	15.6%
Wastewater Fund	\$28,502,500	42.9%
Water Fund	\$7,307,500	11.0%
TOTAL	\$66,510,300	100%

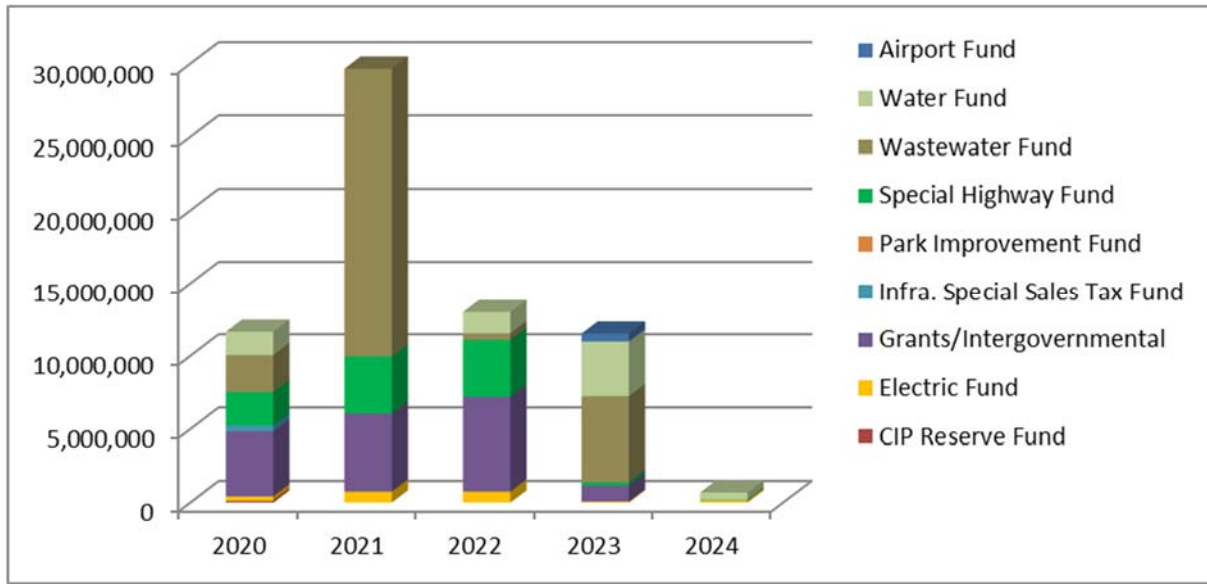


CAPITAL IMPROVEMENT PROGRAM



2020-2024 CIP by Year

Fund	2020	2021	2022	2023	2024	Total
Airport Fund				540,250		540,250
CIP Reserve Fund	125,880					125,880
Electric Fund	300,000	750,000	750,000	75,000	150,000	2,025,000
Grants/Intergovernmental	4,412,620	5,309,200	6,439,000	1,092,750		17,253,570
Infra. Special Sales Tax Fund	395,000					395,000
Park Improvement Fund						-
Special Highway Fund	2,295,500	3,896,600	3,898,000	230,500	40,000	10,360,600
Wastewater Fund	2,515,000	19,700,000	450,000	5,837,500		28,502,500
Water Fund	1,600,000		1,470,000	3,737,500	500,000	7,307,500
TOTAL	11,644,000	29,655,800	13,007,000	11,513,500	690,000	66,510,300



City of Gardner, Kansas
Capital Improvement Program
 2020 thru 2024

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
Parks and Recreation								
Quail Meadows Trail	PR1902	n/a	375,000					375,000
2020 Trail Resurfacing	PR2003	1	395,000					395,000
Parks and Recreation Total			770,000					770,000
Public Works								
Acquire Land - Gardner Property	AP2001	n/a				402,500		402,500
Terminal Building and FBO Hangar Replacement	AP2301	3				1,000,000		1,000,000
I-35 and Gardner Rd. Interchange	PW1701	2	5,795,000					5,795,000
Moonlight and Madison Signals	PW1901	3	514,000					514,000
Waverly Road Reconstruction from 175th to Madison	PW2001	3		3,240,000				3,240,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		25,000	384,000			409,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	n/a	150,000	5,306,800				5,456,800
Center Street Rehab (Main to 167th)	PW2201	3			10,000	461,000		471,000
Gardner Rd. Bridge over I-35	PW2203	n/a		600,000	9,400,000			10,000,000
Center Street Sidewalk Improvements	PW2301	n/a		34,000	543,000			577,000
167th Street Center to Moonlight	PW2404	3					40,000	40,000
Public Works Total			6,459,000	9,205,800	10,337,000	1,863,500	40,000	27,905,300
Utilities								
Generator Breakers Unit 1 & 2	EL2001	2	100,000					100,000
Replace Lube Oil Cooling System CT 1	EL2003	3	100,000					100,000
Remote Apparatus at Distribution Points Ph. 2	EL2004	1	100,000					100,000
Circuit 31 Overhead Rebuild	EL2101	5					150,000	150,000
New Substation Metering Station	EL2102	3		500,000				500,000
Overhaul Diesel Engine Unit 1	EL2103	2		50,000				50,000
Cedar Niles to Clare Rd. Overhead Power Line	EL2104	2		200,000				200,000
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2			450,000			450,000
Praire Trace 3-Phase Underground Powerline	EL2203	3			300,000			300,000
34-45 Automated Padmount Switchgear Cabinet	EL2301	4				75,000		75,000
GRATA Water Infrastructure	WA2001	1	1,600,000					1,600,000
Replace Media Filter	WA2201	2			170,000			170,000
Water Transmission Line Preliminary Design	WA2202	1			1,100,000			1,100,000
New Intake Structure - Hillsdale Lake	WA2203	1			200,000	3,300,000		3,500,000
Quail Meadows Water Main Extension	WA2301	3					500,000	500,000
Replace BDP Belt Press at Kill Creek Facility	WW1901	1	500,000					500,000
WWTP Clarifier #1& 2 Improvements	WW1904	2	400,000					400,000
Replace UV System	WW2001	1	550,000					550,000
Nike L.S. and Forcemain Improvements	WW2002	3	365,000					365,000
Remove Sunset Lift Station	WW2004	3	200,000					200,000
South Wastewater Treatment Plant	WW2005	2	500,000	19,500,000				20,000,000
Sunflower Street Sewer Improvement	WW2101	2		200,000				200,000
WWTP Advanced Nutrient Removal	WW2301	1			450,000	5,400,000		5,850,000
Line Maintenance Building	WW2302	3				875,000		875,000

Department	Project #	Priority	2020	2021	2022	2023	2024	Total
			4,415,000	20,450,000	2,670,000	9,650,000	650,000	37,835,000
Utilities Total								
GRAND TOTAL			11,644,000	29,655,800	13,007,000	11,513,500	690,000	66,510,300

City of Gardner, Kansas
Capital Improvement Program
 2020 thru 2024

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2020	2021	2022	2023	2024	Total			
Airport Fund											
Acquire Land - Gardner Property	AP2001	n/a				40,250		40,250			
Terminal Building and FBO Hangar Replacement	AP2301	3				500,000		500,000			
Airport Fund Total						540,250		540,250			
Capital Improvement Reserve Fund											
Quail Meadows Trail	PR1902	n/a	125,880					125,880			
Capital Improvement Reserve Fund Total						125,880		125,880			
CARS											
Moonlight and Madison Signals	PW1901	3	238,500					238,500			
Waverly Road Reconstruction from 175th to Madison	PW2001	3		1,575,000				1,575,000			
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4			187,000			187,000			
Main Street Reconstruction (Sycamore to Old-56)	PW2103	n/a		734,200				734,200			
Center Street Rehab (Main to 167th)	PW2201	3				230,500		230,500			
CARS Total						238,500	2,309,200	187,000	230,500	2,965,200	
Electric Fund											
Generator Breakers Unit 1 & 2	EL2001	2	100,000					100,000			
Replace Lube Oil Cooling System CT 1	EL2003	3	100,000					100,000			
Remote Apparatus at Distribution Points Ph. 2	EL2004	1	100,000					100,000			
Circuit 31 Overhead Rebuild	EL2101	5					150,000	150,000			
New Substation Metering Station	EL2102	3		500,000				500,000			
Overhaul Diesel Engine Unit 1	EL2103	2		50,000				50,000			
Cedar Niles to Clare Rd. Overhead Power Line	EL2104	2		200,000				200,000			
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2			450,000			450,000			
Praire Trace 3-Phase Underground Powerline	EL2203	3			300,000			300,000			
34-45 Automated Padmount Switchgear Cabinet	EL2301	4				75,000		75,000			
Electric Fund Total						300,000	750,000	750,000	75,000	150,000	2,025,000
Federal Aviation Administration											
Acquire Land - Gardner Property	AP2001	n/a				362,250		362,250			
Federal Aviation Administration Total						362,250		362,250			
Grants											
Quail Meadows Trail	PR1902	n/a	249,120					249,120			
Grants Total						249,120		249,120			

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
Infrastructure Special Sales Tax Fund								
2020 Trail Resurfacing	PR2003	1	395,000					395,000
Infrastructure Special Sales Tax Fund Total			395,000					395,000
KDOT								
Terminal Building and FBO Hangar Replacement	AP2301	3				500,000		500,000
I-35 and Gardner Rd. Interchange	PW1701	2	2,510,000					2,510,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	n/a		3,000,000				3,000,000
Gardner Rd. Bridge over I-35	PW2203	n/a			6,000,000			6,000,000
KDOT Total			2,510,000	3,000,000	6,000,000	500,000		12,010,000
MARC								
I-35 and Gardner Rd. Interchange	PW1701	2	1,415,000					1,415,000
Center Street Sidewalk Improvements	PW2301	n/a			252,000			252,000
MARC Total			1,415,000		252,000			1,667,000
Special Highway Fund								
I-35 and Gardner Rd. Interchange	PW1701	2	1,870,000					1,870,000
Moonlight and Madison Signals	PW1901	3	275,500					275,500
Waverly Road Reconstruction from 175th to Madison	PW2001	3		1,665,000				1,665,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		25,000	197,000			222,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	n/a	150,000	1,572,600				1,722,600
Center Street Rehab (Main to 167th)	PW2201	3			10,000	230,500		240,500
Gardner Rd. Bridge over I-35	PW2203	n/a		600,000	3,400,000			4,000,000
Center Street Sidewalk Improvements	PW2301	n/a		34,000	291,000			325,000
167th Street Center to Moonlight	PW2404	3					40,000	40,000
Special Highway Fund Total			2,295,500	3,896,600	3,898,000	230,500	40,000	10,360,600
Wastewater Fund								
Replace BDP Belt Press at Kill Creek Facility	WW1901	1	500,000					500,000
WWTP Clarifier #1& 2 Improvements	WW1904	2	400,000					400,000
Replace UV System	WW2001	1	550,000					550,000
Nike L.S. and Forcemain Improvements	WW2002	3	365,000					365,000
Remove Sunset Lift Station	WW2004	3	200,000					200,000
South Wastewater Treatment Plant	WW2005	2	500,000	19,500,000				20,000,000
Sunflower Street Sewer Improvement	WW2101	2		200,000				200,000
WWTP Advanced Nutrient Removal	WW2301	1			450,000	5,400,000		5,850,000
Line Maintenance Building	WW2302	3				437,500		437,500
Wastewater Fund Total			2,515,000	19,700,000	450,000	5,837,500		28,502,500
Water Fund								
GRATA Water Infrastructure	WA2001	1	1,600,000					1,600,000
Replace Media Filter	WA2201	2			170,000			170,000
Water Transmission Line Preliminary Design	WA2202	1			1,100,000			1,100,000
New Intake Structure - Hillsdale Lake	WA2203	1			200,000	3,300,000		3,500,000
Quail Meadows Water Main Extension	WA2301	3					500,000	500,000

Source	Project #	Priority	2020	2021	2022	2023	2024	Total
Line Maintenance Building	WW2302	3				437,500		437,500
Water Fund Total			1,600,000	1,470,000	3,737,500	500,000	7,307,500	
GRAND TOTAL			11,644,000	29,655,800	13,007,000	11,513,500	690,000	66,510,300

Capital Improvement Program

2020 *thru* 2024

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 # PR1902
 Project Name Quail Meadows Trail

Cash or Debt: Cash

Total Project Cost: \$375,000

Description

The park property is located within the Quail Meadows residential neighborhood off of 167th Street. The property is owned by the City and will connect to the future greenway system outlined in the Parks System Master Plan.

Justification

Efforts are being made to secure outside funding assistance to develop the first phase of the trail system along the west fork of Kill Creek. Once developed, Quail Meadows Park will tie into the trail.

Expenditures	2020	2021	2022	2023	2024	Total
Construction	375,000					375,000
Total	375,000					375,000

Funding Sources	2020	2021	2022	2023	2024	Total
Capital Improvement Reserve Fund	125,880					125,880
Grants	249,120					249,120
Total	375,000					375,000

Budget Impact/Other

The Parks and Recreation Department will maintain the trail.
 Bi-annual Crack Sealing: \$1,100 annual cost
 Slurry Seal every five years: \$,1200 annual cost

Capital Improvement Program

2020 *thru* 2024

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Improvement
 Useful Life 20 years
 Category Park Improvements
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # PR2003
 Project Name 2020 Trail Resurfacing

Cash or Debt: Cash

Description

2020 South Center Street Bicycle/Pedestrian Pathway trail replacement @ 6,450 l.f.

Justification

Most of the asphalt trails in Gardner were originally constructed without having soil testing and installed without an aggregate base. These factors combined with extreme weather conditions has created significant damage to the South Center trail. This trail was built in 2003 and is one of the most visible and traveled trail within the City of Gardner.

A new City standard implemented in 2018 would require any replaced/new trail would be concrete for durability and a longer lifespan.

Expenditures	2020	2021	2022	2023	2024	Total
Construction	395,000					395,000
Total	395,000					395,000

Funding Sources	2020	2021	2022	2023	2024	Total
Infrastructure Special Sales	395,000					395,000
Tax Fund						
Total	395,000					395,000

Budget Impact/Other

Construction estimated at \$50/lf at 10' wide

This trail would be maintained by the Parks and Recreation Department.

Capital Improvement Program

2020 *thru* 2024

Department Public Works
 Contact Public Works Director
 Type Land Acquisition
 Useful Life Unlimited
 Category Airport
 Priority n/a
 Status Active

City of Gardner, Kansas

Project # AP2001
 Project Name Acquire Land - Gardner Property

Cash or Debt: Cash

Total Project Cost: \$402,500

Description
 Acquire land in Runway 35 approach. Funded with 90% FAA NPE funding.

Justification
 Acquiring the tract will give the Airport control of land within the existing Runway Protection Zone. Allowing for the future improvement of runway 17-35.
 Project is required, and per FAA is the next project eligible for non-primary entitlement funding (NPE).

Expenditures	2020	2021	2022	2023	2024	Total
Land Acquisition				402,500		402,500
Total				402,500		402,500

Funding Sources	2020	2021	2022	2023	2024	Total
Airport Fund				40,250		40,250
Federal Aviation Administration				362,250		362,250
Total				402,500		402,500

Budget Impact/Other
 Requires potential debt financing prior to all FAA NPE funding.
 Funding for future principal and interest payments will come from the Airport Fund.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project #	AP2301
Project Name	Terminal Building and FBO Hangar Replacement

Type Improvement

Useful Life 30 years

Category Airport

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,000,000

Description
Demolition and replacement of existing flight school and terminal buildings, per the business and economic development plan and terminal design.

Justification
Recommended in the 2009 Airport Master Plan. Current facility is not serviceable, and extensive areas are not useable.
Business and Economic Plan will assist in determining the facility to be designed and constructed. Scope of the project, and construction cost is currently unknown.

Expenditures	2020	2021	2022	2023	2024	Total
Construction				1,000,000		1,000,000
Total				1,000,000		1,000,000

Funding Sources	2020	2021	2022	2023	2024	Total
Airport Fund				500,000		500,000
KDOT				500,000		500,000
Total				1,000,000		1,000,000

Budget Impact/Other
Potential revenue increase with additional tenants with improved space. May attract new business.
Potential decrease in utility and maintenance costs.
Funding for future principal and interest payments will come from the Airport Fund and Kansas Airport Improvement Funding (KAIP). KAIP has provided a grant for the Business and Economic Plan, and the Terminal Design.
Project is estimated with 50% KAIP matching funds.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW1701
Project Name	I-35 and Gardner Rd. Interchange

Type Improvement

Useful Life 20 years

Category Street Reconstruction

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$7,071,000

Description

An analysis of alternate improvements to the I-35 and Gardner Road interchange resulted in the selection of a diverging diamond (DDI) as the preferred solution. This project is the first phase of improvements towards replacing the entire interchange. 191st Street west of Gardner Road will be realigned to tie into Gardner Road at the existing 188th Street intersection. Design of the improvements are being performed by Burns & McDonnell. Construction is proposed to begin in 2020.

Justification

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

Prior	Expenditures	2020	2021	2022	2023	2024	Total
1,276,000	Construction	5,100,000					5,100,000
	Inspection	120,000					120,000
Total	Construction Engineering	575,000					575,000
	Total	5,795,000					5,795,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
1,276,000	KDOT	2,510,000					2,510,000
	MARC	1,415,000					1,415,000
Total	Special Highway Fund	1,870,000					1,870,000
	Total	5,795,000					5,795,000

Budget Impact/Other

Future principal and interest payments will come from the Special Highway Fund.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1901
 Project Name Moonlight and Madison Signals

Type Improvement

Useful Life 20 years

Category Street Construction

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$514,000

Description

Install signals at the Moonlight and Madison Intersection. Construction is proposed for 2020.

Justification

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

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design	27,000					27,000
Construction	442,000					442,000
Utility Relocation	10,000					10,000
Construction Engineering	35,000					35,000
Total	514,000					514,000

Funding Sources	2020	2021	2022	2023	2024	Total
CARS	238,500					238,500
Special Highway Fund	275,500					275,500
Total	514,000					514,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Improvement

Useful Life 15 years

Category Street Reconstruction

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$3,460,000

Description

Waverly Road from 175th to Madison is a rural 2-lane section with no sidewalks and open ditches. It is currently one of the main routes for accessing both the high school and a large commercial tract just south of the school. The project will widen Waverly to 3 lanes and provide a trail, sidewalk, and lighting. Affinis Corp. is currently performing the design. Construction is proposed to begin in 2020.

Justification

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

Prior	Expenditures	2020	2021	2022	2023	2024	Total
220,000	Land Acquisition		40,000				40,000
	Construction		3,000,000				3,000,000
Total	Utility Relocation		50,000				50,000
	Construction Engineering		150,000				150,000
	Total		3,240,000				3,240,000

Prior	Funding Sources	2020	2021	2022	2023	2024	Total
220,000	CARS		1,575,000				1,575,000
Total	Special Highway Fund		1,665,000				1,665,000
	Total		3,240,000				3,240,000

Budget Impact/Other

Future principal and interest payments will come from the Special Highway Fund.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2101
 Project Name Moonlight Road Rehab (I-35 to Buffalo Trail)

Type Maintenance

Useful Life 15 years

Category Street and Concrete Rehabilitat

Priority 4 Less Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$409,000

Description

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

Justification

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

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design		25,000				25,000
Land Acquisition			10,000			10,000
Construction/Maintenance			369,000			369,000
Construction Engineering			5,000			5,000
Total		25,000	384,000			409,000

Funding Sources	2020	2021	2022	2023	2024	Total
CARS			187,000			187,000
Special Highway Fund		25,000	197,000			222,000
Total		25,000	384,000			409,000

Budget Impact/Other

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

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2103
 Project Name Main Street Reconstruction (Sycamore to Old-56)

Type Maintenance

Useful Life 20 years

Category Street Construction

Cash or Debt: Debt

Priority n/a

Status Active

Total Project Cost: \$5,456,800

Description
 Reconstruction of the existing 4-lane roadway on Main St (US-56) from Sycamore to 275' west of Old 56 Highway. The City has received commitment from KDOT to partially fund the construction.

Justification
 The existing concrete roadway has deteriorated significantly over the past winter with most joints failing.

Expenditures	2020	2021	2022	2023	2024	Total
Engineering	150,000	163,900				313,900
Construction		4,897,600				4,897,600
Construction Engineering		245,300				245,300
Total	150,000	5,306,800				5,456,800

Funding Sources	2020	2021	2022	2023	2024	Total
CARS		734,200				734,200
KDOT		3,000,000				3,000,000
Special Highway Fund	150,000	1,572,600				1,722,600
Total	150,000	5,306,800				5,456,800

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

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW2201
Project Name	Center Street Rehab (Main to 167th)

Type Maintenance

Useful Life 15 years

Category Street and Concrete Rehabilitat

Priority 3 Important

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 rehabilitation is needed. With the length and varying width of the road, this is a fairly involved project. There are also improvements to the 167th and Waverly Intersection for \$60K (not signalization but improvements identified in the 2009 Transportation Master Plan) included in this project. These include a 4-way stop, additional signage, modified striping and some shoulder improvements.

Justification

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

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

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design			10,000			10,000
Construction/Maintenance				456,000		456,000
Construction Engineering				5,000		5,000
Total			10,000	461,000		471,000

Funding Sources	2020	2021	2022	2023	2024	Total
CARS				230,500		230,500
Special Highway Fund			10,000	230,500		240,500
Total			10,000	461,000		471,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW2203
Project Name	Gardner Rd. Bridge over I-35

Type Improvement

Useful Life 20 years

Category Street Reconstruction

Cash or Debt: Debt

Priority n/a

Status Active

Total Project Cost: \$10,000,000

Description
This project is the second phase of improvements to the I-35 and Gardner Road interchange. KDOT hired HDR to perform the preliminary design of the proposed diverging diamond interchange and final design of a new bridge over I-35. Construction is proposed to begin in 2020.

Justification
The existing bridge over I-35 is considered functionally obsolete. It is extremely narrow and has no provision for pedestrians or bicycles.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design		600,000				600,000
Construction/Maintenance			8,600,000			8,600,000
Construction Engineering			800,000			800,000
Total		600,000	9,400,000			10,000,000

Funding Sources	2020	2021	2022	2023	2024	Total
KDOT			6,000,000			6,000,000
Special Highway Fund		600,000	3,400,000			4,000,000
Total		600,000	9,400,000			10,000,000

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

Capital Improvement Program

2020 *thru* 2024

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW2301
Project Name	Center Street Sidewalk Improvements

Type Improvement

Useful Life 20 years

Category Pedestrian/Bicycle Improvement

Cash or Debt: Cash

Priority n/a

Status Active

Total Project Cost: \$577,000

Description

The project will include the construction of a new sidewalk on the west side of Center Street from Shawnee to McKinley and widening of the existing sidewalk on the Center Street bridge over BNSF railroad. The bridge sidewalk was recommended in the recent Main Street Planning for Sustainable Places Study.

Justification

There is an existing sidewalk gap on the west side of Center Street and pedestrians are forced to walk in the grass. The project will provide a continuous sidewalk. The area serves many students and also several disabled individuals. There is an existing pedestrian crossing at Shawnee Street, which is uncontrolled, that will be removed with this project. The improvements will provide direct access to the downtown area and access to a signalized pedestrian crossing at the Center and Main intersection.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design		34,000				34,000
Land Acquisition			10,000			10,000
Construction/Maintenance			506,000			506,000
Utility Relocation			10,000			10,000
Construction Engineering			17,000			17,000
Total		34,000	543,000			577,000

Funding Sources	2020	2021	2022	2023	2024	Total
MARC			252,000			252,000
Special Highway Fund		34,000	291,000			325,000
Total		34,000	543,000			577,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Public Works
 Contact City Engineer
 Type Unassigned
 Useful Life 20 years
 Category Street Construction
 Priority 3 Important
 Status Active

Project # PW2404
 Project Name 167th Street Center to Moonlight

Cash or Debt: Debt

Total Project Cost: \$310,000

Description
 167th Street Pavement Management.

Justification
 A pavement management review indicates the roadway is in need of base repairs and resurfacing.

Expenditures	2020	2021	2022	2023	2024	Total	Future
Planning/Design					30,000	30,000	270,000
Land Acquisition					10,000	10,000	
Total					40,000	40,000	Total

Funding Sources	2020	2021	2022	2023	2024	Total	Future
Special Highway Fund					40,000	40,000	270,000
Total					40,000	40,000	Total

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 30 years
 Category Electric Generation
 Priority 2 Very Important
 Status Active

Project # EL2001
 Project Name Generator Breakers Unit 1 & 2

Cash or Debt: Cash

Total Project Cost: \$100,000

Description
 Replace or reburish generator breakers Unit 1 & 2

Justification
 Generator breakers are in need of replacement or refurbishment. They have reached life expectancy 30 years.

Expenditures	2020	2021	2022	2023	2024	Total
Installation	90,000					90,000
Engineering	10,000					10,000
Total	100,000					100,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL2003
Project Name	Replace Lube Oil Cooling System CT 1

Type Maintenance

Useful Life 30 years

Category Electric Generation

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$100,000

Description
CT 1 Lube Oil Cooling replacement.

Justification
The cooling system for CT1 is not performing to allow full turbine output and needs to be cleaned or replaced.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other
Minimal.

Capital Improvement Program

2020 thru 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2004
 Project Name Remote Apparatus at Distribution Points Ph. 2

Type Improvement

Useful Life 30 years

Category Electric Distribution

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

Install remote control apparatus at (6) critical distribution switching locations for back feeding purposes.

Justification

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

Expenditures	2020	2021	2022	2023	2024	Total
Materials	100,000					100,000
Total	100,000					100,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other

None/Minimal.

Budget Items	2020	2021	2022	2023	2024	Total
Supplies/Materials	100,000					100,000
Total	100,000					100,000

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 40 years
 Category Electric Distribution
 Priority 5 Future Consideration
 Status Active

Project # EL2101
 Project Name Circuit 31 Overhead Rebuild

Cash or Debt: Cash

Total Project Cost: \$150,000

Description

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

Justification

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

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

Expenditures	2020	2021	2022	2023	2024	Total
Materials					150,000	150,000
Total					150,000	150,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund					150,000	150,000
Total					150,000	150,000

Budget Impact/Other

None/Minimal.

Budget Items	2020	2021	2022	2023	2024	Total
Supplies/Materials					150,000	150,000
Total					150,000	150,000

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 30 years
 Category Electric Generation
 Priority 3 Important
 Status Active

Project # EL2102
 Project Name New Substation Metering Station

Cash or Debt: Cash

Total Project Cost: \$500,000

Description
 Install current transformer and potential transformer for new metering station.
 Both devices are used to measure current and voltage to calculate energy kWh and demand kW.

Justification
 Presently the City cannot measure directly the energy being sold from KMEA/SPP. The metering station will provide means to contrast energy being supplied and billed.

Expenditures	2020	2021	2022	2023	2024	Total
Installation		450,000				450,000
Engineering		50,000				50,000
Total		500,000				500,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund		500,000				500,000
Total		500,000				500,000

Budget Impact/Other
 Included in the electric rate study.

Budget Items	2020	2021	2022	2023	2024	Total
Contract Services		500,000				500,000
Total		500,000				500,000

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL2103
Project Name	Overhaul Diesel Engine Unit 1

Type Maintenance

Useful Life 20 years

Category Electric Generation

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$50,000

Description
Overhaul existing diesel engine.

Justification
The current diesel engine starter on CT1 is taking longer to bring the turbine up to firing speed, and the engine should be replaced or overhauled.

Expenditures	2020	2021	2022	2023	2024	Total
Construction/Maintenance		50,000				50,000
Total		50,000				50,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund		50,000				50,000
Total		50,000				50,000

Budget Impact/Other
Minimal.

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 40 years
 Category Electric Distribution
 Priority 2 Very Important
 Status Active

Project # EL2104
 Project Name Cedar Niles to Clare Rd. Overhead Power Line

Cash or Debt: Cash

Total Project Cost: \$200,000

Description
 Install 1.5 mile of 3 phase overhead power line on the south side of I-35 Hwy along the interstate from Cedar Niles Rd. to Clare Rd. and then South on west side of Clare Rd. for 0.5 miles for future new development in this area.

Justification
 To serve future new businesses and homes in this area as part of the Mid-Term Growth Area Strategy.

Expenditures	2020	2021	2022	2023	2024	Total
Materials		200,000				200,000
Total		200,000				200,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund		200,000				200,000
Total		200,000				200,000

Budget Impact/Other
 None/Minimal.

Budget Items	2020	2021	2022	2023	2024	Total
Supplies/Materials		200,000				200,000
Total		200,000				200,000

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL2202
Project Name	Upgrade Combustion Turbine Controls 1 & 2

Type Maintenance

Useful Life 10 years

Category Electric Generation

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$450,000

Description

Replace existing PAL Turbine control system with new discrete control system.

Justification

Current controls are obsolete and prone to failures.

Expenditures	2020	2021	2022	2023	2024	Total
Technology Upgrades			450,000			450,000
Total			450,000			450,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund			450,000			450,000
Total			450,000			450,000

Budget Impact/Other

Minimal.

Capital Improvement Program

2020 thru 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2203
 Project Name Praire Trace 3-Phase Underground Powerline

Type Improvement

Useful Life 40 years

Category Electric Distribution

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$300,000

Description
 Install 1.5 miles of 3-phase underground electric line for future homes and businesses.

Justification
 To serve future homes and business in this area.

Expenditures	2020	2021	2022	2023	2024	Total
Materials			300,000			300,000
Total			300,000			300,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund			300,000			300,000
Total			300,000			300,000

Budget Impact/Other
 None/Minimal.

Budget Items	2020	2021	2022	2023	2024	Total
Supplies/Materials			300,000			300,000
Total			300,000			300,000

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 30 years
 Category Electric Distribution
 Priority 4 Less Important
 Status Active

Project # EL2301
 Project Name 34-45 Automated Padmount Switchgear Cabinet

Cash or Debt: Cash

Total Project Cost: \$75,000

Description

The current three phase electric cabinet we have now is on the east side of Price Chopper along Lincoln Ln. This cabinet has two separate circuits that feed into this cabinet, one circuit is on the required feed through that are mounted at the top of the cabinet and the other circuit is on portable feed through that are temporarily mounted at the bottom side of cabinet. This cabinet is designed for only one circuit.

Justification

Service reliability and speed of system restoration will be improved by furnishing and installing this automated padmount switchgear cabinet. This padmount switchgear cabinet will be used for back feeding circuits and load shedding purposes. Lineman will no longer have to drive to the sight and manually transfer phases from one feed thru onto the other with a hot stick when circuit switching is required. The new automated padmount switch gear cabinet will be operated remotely from our SCADA system.

Expenditures	2020	2021	2022	2023	2024	Total
Materials				75,000		75,000
Total				75,000		75,000

Funding Sources	2020	2021	2022	2023	2024	Total
Electric Fund				75,000		75,000
Total				75,000		75,000

Capital Improvement Program

2020 thru 2024

Department Utilities

City of Gardner, Kansas

Contact

Project # WA2001
 Project Name GRATA Water Infrastructure

Type Improvement

Useful Life 20 years

Category Water

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,600,000

Description

Provide water infrastructure to service GRATA development.

Justification

Per Development Agreement, City is responsible to provide water line extension to the GRATA site to the point west of Claire Road labeled Point #1.

Expenditures	2020	2021	2022	2023	2024	Total
Construction	1,600,000					1,600,000
Total	1,600,000					1,600,000

Funding Sources	2020	2021	2022	2023	2024	Total
Water Fund	1,600,000					1,600,000
Total	1,600,000					1,600,000

Budget Impact/Other

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

Budget Items	2020	2021	2022	2023	2024	Total
Contract Services	1,600,000					1,600,000
Total	1,600,000					1,600,000

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

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

Project # WA2201
 Project Name Replace Media Filter

Cash or Debt: Cash

Total Project Cost: \$170,000

Description
 Replace the Media Filter at Hillsdale Water Treatment Facility.

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

Expenditures	2020	2021	2022	2023	2024	Total
Maintenance			170,000			170,000
Total			170,000			170,000

Funding Sources	2020	2021	2022	2023	2024	Total
Water Fund			170,000			170,000
Total			170,000			170,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WA2202
Project Name	Water Transmission Line Preliminary Design

Type Improvement

Useful Life 30 years

Category Water

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$1,100,000

Description
Preliminary design for new water transmission line including land acquisition.

Justification
The city currently has one water transmission line to transport water from Hillsdale WTP. Due to the new expansion a new transmission line is needed to transport the additional capacity flows and ultimate capacity of 12 MGD.
It will also provide redundancy in case of failure of the existing line.

Expenditures	2020	2021	2022	2023	2024	Total
Land Acquisition			200,000			200,000
Engineering			900,000			900,000
Total			1,100,000			1,100,000

Funding Sources	2020	2021	2022	2023	2024	Total
Water Fund			1,100,000			1,100,000
Total			1,100,000			1,100,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 30 years
 Category Water
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # WA2203
 Project Name New Intake Structure - Hillsdale Lake

Cash or Debt: Debt

Total Project Cost: \$3,500,000

Description
 New Intake Structure to include engineering and construction.

Justification
 The existing intake struke has a design capacity of 6.0 MGD. A new intake is needed to supply up to 12 MGD for the Hillsdale WTP ultimate expansion.
 The old intake structure could be used as a spare intake when the new intake is out for maintenance.

Expenditures	2020	2021	2022	2023	2024	Total
Engineering			200,000			200,000
Construction				3,300,000		3,300,000
Total			200,000	3,300,000		3,500,000

Funding Sources	2020	2021	2022	2023	2024	Total
Water Fund			200,000	3,300,000		3,500,000
Total			200,000	3,300,000		3,500,000

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

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 20 years
 Category Water
 Priority 3 Important
 Status Active

Project #	WA2301
Project Name	Quail Meadows Water Main Extension

Cash or Debt: Debt

Total Project Cost: \$500,000

Description

This project is to design and install a waterline to Quail Meadows to provide necessary looping in the system to help improve water quality and minimize the impacts of water outages due to breaks.

Justification

The Quail Meadows subdivision is currently a single point of supply. Due to expansion of the subdivision, a secondary source should be installed to prevent water outage in case of a main break that runs along 167th Street.

Expenditures	2020	2021	2022	2023	2024	Total
Construction Engineering					500,000	500,000
Total					500,000	500,000

Funding Sources	2020	2021	2022	2023	2024	Total
Water Fund					500,000	500,000
Total					500,000	500,000

Budget Impact/Other

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

Capital Improvement Program

2020 *thru* 2024

Department Utilities
 Contact Water/Wastewater Manager
 Type Improvement
 Useful Life 30 years
 Category Wastewater
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # WW1901
 Project Name Replace BDP Belt Press at Kill Creek Facility

Cash or Debt: Debt

Total Project Cost: \$500,000

Description

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

Justification

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

Expenditures	2020	2021	2022	2023	2024	Total
Materials	450,000					450,000
Installation	50,000					50,000
Total	500,000					500,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	500,000					500,000
Total	500,000					500,000

Budget Impact/Other

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

Capital Improvement Program

2020 *thru* 2024

City of Gardner, Kansas

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

Project # WW1904
 Project Name WWTP Clarifier #1& 2 Improvements

Cash or Debt: Debt

Total Project Cost: \$400,000

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	2020	2021	2022	2023	2024	Total
Maintenance	400,000					400,000
Total	400,000					400,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	400,000					400,000
Total	400,000					400,000

Budget Impact/Other

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

Capital Improvement Program

2020 *thru* 2024

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 20 years
 Category Wastewater
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # WW2001
 Project Name Replace UV System

Cash or Debt: Debt

Total Project Cost: \$550,000

Description

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

Justification

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

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

Expenditures	2020	2021	2022	2023	2024	Total
Equip/Vehicles/Furnishings	550,000					550,000
Total	550,000					550,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	550,000					550,000
Total	550,000					550,000

Budget Impact/Other

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

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW2002
Project Name	Nike L.S. and Forcemain Improvements

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$365,000

Description
Construct new lift station and forcemain at Nike LS.

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

Expenditures	2020	2021	2022	2023	2024	Total
Construction Engineering	365,000					365,000
Total	365,000					365,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	365,000					365,000
Total	365,000					365,000

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

Capital Improvement Program

2020 thru 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2004
 Project Name Remove Sunset Lift Station

Type Improvement

Useful Life Unlimited

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$200,000

Description
 Design and construct a gravity sewer line to remove the Sunset lift station from the system.

Justification
 The Sunset Lift station was built in a location that can be served with gravity sewer and is currently overloaded requiring an upgrade to the lift station. This could lead to potential backups due to the lack of capacity. The project was identified the 2009 Wastewater Master Plan. Project costs were revised by staff.

Expenditures	2020	2021	2022	2023	2024	Total
Planning/Design	15,000					15,000
Land Acquisition	25,000					25,000
Contingency	20,500					20,500
Engineering	12,000					12,000
Construction	127,500					127,500
Total	200,000					200,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	200,000					200,000
Total	200,000					200,000

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

Capital Improvement Program

2020 thru 2024

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 30 years
 Category Wastewater
 Priority 2 Very Important
 Status Active

City of Gardner, Kansas

Project # WW2005
 Project Name South Wastewater Treatment Plant

Cash or Debt: Debt

Total Project Cost: \$20,000,000

Description
 Bulid a Wastewater Treatment Plant near the vecinity of 199th Street including a gravity main along Cedar Niles Road

Justification
 A new wastewater treatment plant is needed to serve over 5000 acres south of I-35 including Prairie Trace development.

Expenditures	2020	2021	2022	2023	2024	Total
Engineering	500,000					500,000
Construction		19,500,000				19,500,000
Total	500,000	19,500,000				20,000,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund	500,000	19,500,000				20,000,000
Total	500,000	19,500,000				20,000,000

Budget Impact/Other
 Costs were included in the 2018 rate study. Future debt service payments will come from the Wastewater Fund.

Budget Items	2020	2021	2022	2023	2024	Total
Contract Services	500,000	27,500,000				28,000,000
Total	500,000	27,500,000				28,000,000

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW2101
Project Name	Sunflower Street Sewer Improvement

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$200,000

Description
Upsize sewerline to accommodate future flow.

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

Expenditures	2020	2021	2022	2023	2024	Total
Engineering		30,000				30,000
Construction		170,000				170,000
Total		200,000				200,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund		200,000				200,000
Total		200,000				200,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2020 *thru* 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2301
 Project Name WWTP Advanced Nutrient Removal

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$5,850,000

Description
 Install Advanced Nutrient Removal System at WWTP.

Justification
 Installation of an anaerobic selector basin to achieve the nutrient removal required by future operating permits.

Expenditures	2020	2021	2022	2023	2024	Total
Engineering			450,000			450,000
Construction				5,400,000		5,400,000
Total			450,000	5,400,000		5,850,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund			450,000	5,400,000		5,850,000
Total			450,000	5,400,000		5,850,000

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

Capital Improvement Program

2020 thru 2024

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2302
 Project Name Line Maintenance Building

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$875,000

Description

Relocate Line Maintenance staff to new facility.

Justification

Line Maintenance staff has grown from 5 to 9 persons over the past 3 years and current office space is limited. A new building near the Energy Center will be built to house all staff, materials and equipment.

Expenditures	2020	2021	2022	2023	2024	Total
Construction Engineering				875,000		875,000
Total				875,000		875,000

Funding Sources	2020	2021	2022	2023	2024	Total
Wastewater Fund				437,500		437,500
Water Fund				437,500		437,500
Total				875,000		875,000

Budget Impact/Other

Future principal and interest payments will come from the Water and Wastewater Funds.

PRINCIPAL AND INTEREST PAYMENTS



Below is a schedule of debt payments. Please see the City's CAFR (Comprehensive Annual Financial Report) which includes detailed debt schedules with amounts. It can be found here: <http://www.gardnerkansas.gov/government/departments-and-divisions-/finance/fiscal-services>

	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2045
<u>Debt Service</u>									
Principal	10,041,600	2,741,200	2,742,200	2,880,700	2,508,700	11,913,900	7,177,500	2,277,600	-
Interest	1,026,000	917,200	844,800	780,200	703,700	2,465,100	1,236,000	187,300	-
Total	11,067,600	3,658,400	3,587,000	3,660,900	3,212,400	14,379,000	8,413,500	2,464,900	-
<u>Special Highway</u>									
Principal	504,600	872,300	1,277,300	1,282,300	1,287,300	6,291,500	1,162,700	-	-
Interest	95,100	141,600	217,100	211,500	205,600	941,100	213,700	-	-
Total	599,700	1,013,900	1,494,400	1,493,800	1,492,900	7,232,600	1,376,400	-	-
<u>Infrastructure Special</u>									
<u>Sales Tax</u>									
Principal	500,000	510,000	530,000	545,000	565,000	1,225,000	-	-	-
Interest	135,400	117,300	98,800	79,500	59,800	65,500	-	-	-
Total	635,400	627,300	628,800	624,500	624,800	1,290,500	-	-	-
<u>Electric</u>									
Principal	285,000	325,000	330,000	345,000	360,000	1,550,000	-	-	-
Interest	139,100	98,700	87,800	76,700	64,800	152,000	-	-	-
Total	424,100	423,700	417,800	421,700	424,800	1,702,000	-	-	-
<u>Wastewater</u>									
Principal	2,547,200	2,097,200	2,117,600	2,557,500	2,583,600	12,108,300	9,224,800	6,257,600	1,000,000
Interest	336,300	539,200	517,700	622,500	600,600	2,667,600	2,147,500	1,794,900	282,900
Total	2,883,500	2,636,400	2,635,300	3,180,000	3,184,200	14,775,900	11,372,300	8,052,500	1,282,900
<u>Water</u>									
Principal	1,270,000	1,570,000	1,610,000	2,058,800	2,153,800	9,119,000	7,841,400	7,335,000	-
Interest	1,082,900	792,400	745,100	764,300	723,900	2,946,900	1,802,000	673,400	-
Total	2,352,900	2,362,400	2,355,100	2,823,100	2,877,700	12,065,900	9,643,400	8,008,400	-
<u>Airport</u>									
Principal	41,012	35,000	35,000	35,000	-	-	-	-	-
Interest	2,888	2,200	1,500	800	-	-	-	-	-
Total	43,900	37,200	36,500	35,800	-	-	-	-	-
<u>Main St. Marketplace</u>									
<u>CID</u>									
Principal	146,700	154,800	163,300	172,300	181,800	1,070,400	1,398,900	1,828,400	427,400
Interest	305,000	296,900	288,400	279,400	269,900	1,188,100	859,600	430,100	24,300
Total	451,700	451,700	451,700	451,700	451,700	2,258,500	2,258,500	2,258,500	451,700
<u>Totals</u>									
Principal	15,336,112	8,305,500	8,805,400	9,876,600	9,640,200	43,278,100	26,805,300	17,698,600	1,427,400
Interest	3,122,688	2,905,500	2,801,200	2,814,900	2,628,300	10,426,300	6,258,800	3,085,700	307,200
Total	18,458,800	11,211,000	11,606,600	12,691,500	12,268,500	53,704,400	33,064,100	20,784,300	1,734,600

The information above includes anticipated debt.

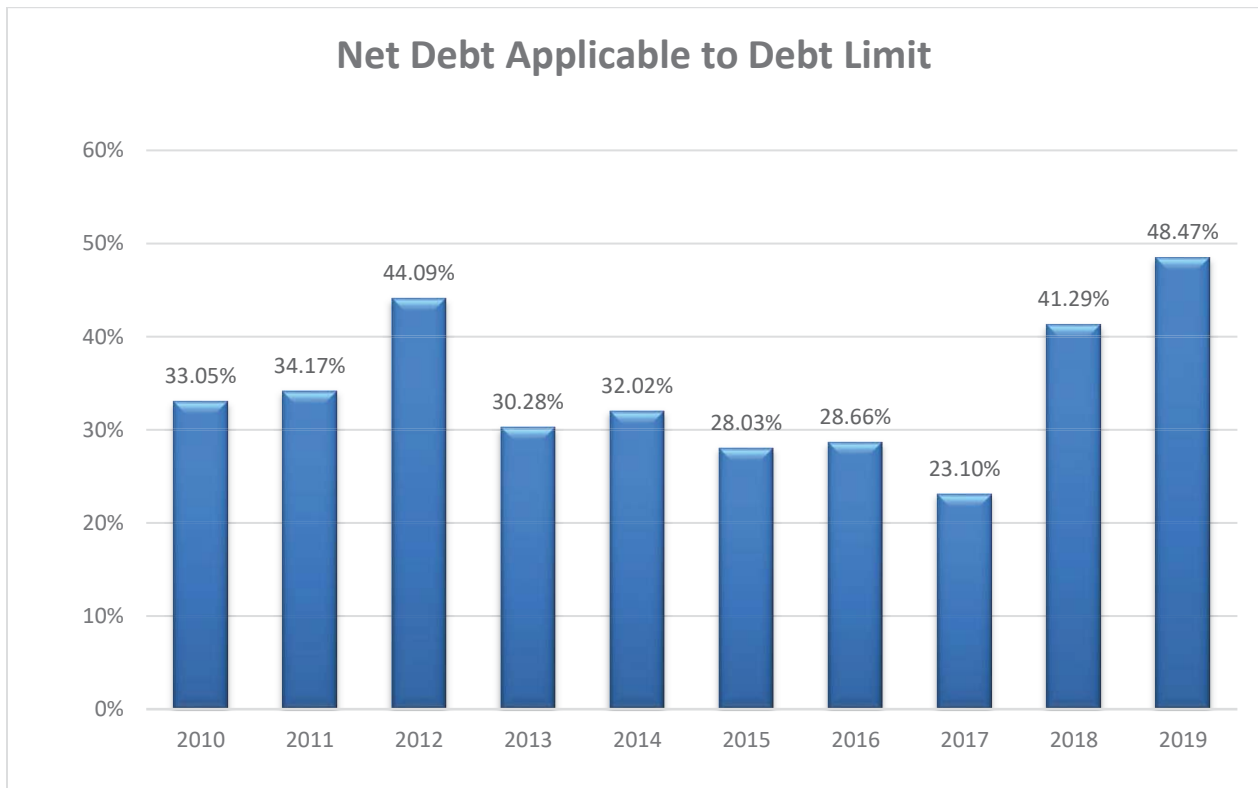
DEBT MARGIN



The Debt Limit establishes a maximum dollar limitation calculated under existing law. Kansas law provides for a debt limitation of 30% of total assessed valuation.

Computation of Legal Debt Margin (As of 12/31/19)

Assessed Valuation (1)	\$227,301,288
Legal Debt Limit (30%)	68,190,386
G.O. Bonds and Temporary Notes Outstanding	49,180,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(16,125,979)</u>
Total net debt applicable to limit	<u>\$33,054,021</u>
Legal Debt Margin	\$35,136,365



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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2010-A Moonlight Road	9/1/2010	10/1/2030	2.0-3.6	2,770,000	1,725,000	April, Oct.	October	55,636	135,000	51,586	135,000
2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	880,000	April, Oct.	October	29,146	60,000	27,706	65,000
2012-A Kill Creek Sewer BD (redeem 2011)	2/1/2012	8/1/2032	1.0-3.0	3,995,000	2,855,000	Feb., Aug.	August	68,432	185,000	64,732	190,000
2012-C Refunding KDHE Loan C20 1514-4	4/12/2012	9/1/2021	2.0-4.0	11,745,000	2,890,000	Mar., Sept.	September	115,600	1,415,000	59,000	1,475,000
2013-A Refunding (refi 2004D); advance cro	3/27/2013	10/1/2019	2.0-2.25	750,000	175,000	April, Oct.	October	3,588	35,000	2,888	35,000
2014-A USD 231 School Campus BD (refi 2	4/10/2014	10/1/2029	2.0-3.125	3,950,000	2,830,000	April, Oct.	October	78,168	250,000	73,168	255,000
2014-A White Drive Sanitary Sewer (refi 20	4/10/2014	10/1/2029	2.0-3.125	945,000	675,000	April, Oct.	October	18,644	60,000	17,444	60,000
2014-B Refunding (refi KDOT Loan TR010)	12/23/2014	10/1/2029	2.0-3.0	695,000	495,000	April, Oct.	October	12,662	45,000	11,762	45,000
2014-B Refunding (refi KDOT Loan TR010)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	2,065,000	April, Oct.	October	52,700	185,000	49,000	190,000
2014-B Improvement Bonds (Aquatic Cente	12/23/2014	10/1/2022	2.0-3.0	540,000	210,000	April, Oct.	October	4,200	70,000	2,800	70,000
2015-A Refunding (refi KDHE 2006 Hillsda	7/15/2015	8/1/2026	3.00	3,945,000	2,520,000	April, Oct.	October	75,600	390,000	63,900	400,000
2016-A Streets Phase 1	12/29/2016	10/1/2026	3.00	1,380,000	1,000,000	April, Oct.	October	30,000	130,000	26,100	135,000
2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	1,320,000	April, Oct.	October	39,600	130,000	35,700	135,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	615,000	April, Oct.	October	18,325	80,000	16,325	85,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	1,105,000	April, Oct.	October	30,188	125,000	26,438	130,000
2017-A Partial Net Cash Ref 2009A	12/20/2017	10/1/2024	3.00	2,155,000	2,100,000	April, Oct.	October	63,000	390,000	51,300	410,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	12,390,000	April, Oct.	October	481,100	465,000	457,850	490,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	140,000	April, Oct.	October	7,000	15,000	6,250	15,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	1,390,000	April, Oct.	October	69,500	145,000	62,250	155,000
2019-A Temp Notes, Tuscan Farms	6/12/2019	10/1/2021	1.70	3,725,000	3,725,000	April, Oct.	October	63,325	0	63,325	3,725,000
2019-B So. Lift Station and Overhead Crane	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,970,000	April, Oct.	October	41,380	200,000	37,380	205,000
2019-C Plaza South Temp Notes	12/12/2019	10/1/2021	1.35	1,130,000	1,130,000	April, Oct.	October	12,246	0	15,255	1,130,000
2019-D Taxable Waverly Plaza Temp Notes	12/12/2019	10/1/2021	1.75	2,510,000	2,510,000	April, Oct.	October	35,262	0	43,925	2,510,000
2019-E Street Program Phase 4	12/12/2019	10/1/2029	2.0-3.0	860,000	860,000	April, Oct.	October	18,464	80,000	20,600	80,000
2019-E Santa Fe Improvements	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,605,000	April, Oct.	October	34,439	150,000	38,400	145,000
2020-A Water Treatment Plant	5/28/2020	10/1/2040	2.0-3.5	23,905,000	0	April, Oct.	October	0	0	955,317	645,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	0	April, Oct.	October	0	0	40,854	65,000
2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	0	April, Oct.	October	0	0	122,797	200,000
Total G.O. Bonds					49,180,000			1,458,205	4,740,000	2,444,052	13,180,000
Revenue Bonds:											
2012A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	900,000	May, Nov.	November	20,276	430,000	11,676	470,000
Total Revenue Bonds					900,000			20,276	430,000	11,676	470,000
Other:											
State of KS Revolv Loan - 2006 (Bull Creek	11/6/2006	9/1/2027	2.40	3,483,009	1,331,089	March, Sept.	March, Sept	34,277	151,465	30,238	155,505
State of KS Revolv Loan- 2012 (Big Bull Cr	8/7/2012	3/1/2034	2.05	10,167,808	7,810,723	March, Sept.	March, Sept	177,019	459,521	166,390	470,150
Total Other					9,141,812			211,296	610,986	196,628	625,655
Total Indebtedness					59,221,812			1,689,777	5,780,986	2,652,356	14,275,655

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
Land	12/29/2016	120	1.75-3.10%	678,000	483,000	75,797	75,011
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	1,137,000	156,129	156,181
Skid Steer Lease	4/25/2019	60	3.64%	45,000	45,000	10,024	10,023
Dump Truck Lease	12/27/2019	45	1.85%	135,000	135,000	35,029	35,028
Totals					1,800,000	276,979	276,243

A

Account Description

The title in each program detail explaining various line items.

Account Fund Structure

Traditional means of categorizing various activities by particular fund.

Accrual Basis

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

Ad Valorem Property Tax

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

Ad Valorem Tax Levy

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

Annexation

Territory added to the city.

Annual Operating Budget

A budget applicable to a single fiscal year.

Appropriation

An authorization made by the City Council which permits the City to incur obligations against and to make expenditures of governmental resources.

Assessed Valuation

Valuation of property used as a basis for levying taxes by a government. It is based on a statutory rate applied to the appraised valuation.

Audit

A systematic collection of evidence needed to obtain reasonable assurance about whether the financial statements are free from material misstatement and to test internal controls.

B

Back Tax Collection

Collection of delinquent property taxes due in previous years. The property tax rate varies slightly from year to year. The rate paid would be the property tax levy applied in the appropriate year plus penalties and accrued interest charges.

Balanced Budget

A budget in which current resources (fund balance plus current revenues) equal current expenditures. In accordance with Kansas Law, the City must adopt a balanced budget.

Beer and Liquor Licenses

Proceeds from licenses for the sale and distribution of alcoholic beverages.

Billable Gallons

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

Bond

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

Bond Rating

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

Budget

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

Budget Amendment

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

Budget Fund

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

Budget Hearing

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

Budget Law

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

Budget Overview

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

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

Budget Workshop

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

C

Comprehensive Annual Financial Report (CAFR)

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

Capital Improvement Program (CIP)

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

Capital Improvement Reserve Fund

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

Capital Outlay

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

Capital Project Funds

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

Cash Basis Law

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

Charges for Services

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

City Sales Tax

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

City/County Highway

See Special City and County Highway.

Commodities

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

Community Development Block Grant (CDBG)

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

Community Improvement District (CID)

A real estate economic development tool that can be used to finance public or private facilities, improvements and services within a local city or county. The CID funding mechanism can be used to finance a variety of locally approved development-related activities including property acquisition, infrastructure development, and parking and building construction within the district. It can also extend to certain infrastructure improvements outside the designated district, if those improvements are contiguous to the district and are deemed necessary to implement the development plan. A CID can derive revenues through special assessments, a district-only sales tax, or other funds as appropriated by the city or county.

Contractual Services

Expenditure for services rendered to the city by outside agencies, including but not limited to utilities, travel, dues and subscriptions, equipment maintenance contracts, and professional consulting services.

Current Assets

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

Current Liabilities

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

Current Year

The fiscal and budget year that applies to present time.

D

Debt

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

Debt Service

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

Debt Service Fund

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

Delinquent Taxes

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

Department

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

Depreciation

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

E

Encumbrances

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

Employee Benefits

Benefits provided for employees.

Enterprise Fund

A fund in which services provided are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services be financed or recovered primarily through user charges. Examples of enterprise funds are Water, Wastewater and Electric funds.

Excise Taxes

Taxes that are paid by a property owner when a property is platted for development or when applying for a building permit.

Exempt

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

Expenditure

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

F

Facility Improvement

Capital improvement to build physical above ground structures or improve those structures.

Fines and forfeitures

Revenue provided to the city through court fines and fees, as well as diversion.

Fiscal Year (FY)

A 12-month period to which the annual operating budget applies, and at the end of which, government determines its financial position and the results of its operations. The City of Gardner's fiscal year begins January 1 and ends the following December 31.

Franchise Fee

A fee levied by the City on the utility companies, such as electric, telephone, cable and natural gas.

Full-Time Equivalent (FTE)

Acronym for full time equivalent which is a staffing measure. One 40 hour/week position is considered 1 FTE.

Fund

The fiscal and accounting entity with a self balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The fund equity of governmental funds and trust funds; the excess of assets over liabilities.

G**General Fund**

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

General Obligation Bonds

Bonds that are used to finance a variety of public projects and are backed by the full faith and credit of the City.

GAAP

Acronym for Generally Accepted Accounting Principles.

Government Finance Officers Association (GFOA)

A representation of public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.
(source: www.gfoa.org)

Governmental Accounting Standards Board (GASB)

An independent, non-profit agency whose mission is to establish and improve standards of

state and local governmental accounting and financial reporting.

(source: www.gasb.org)

Governmental Funds

Funds used to account for tax-supported activities. Budgeted governmental funds include the General Fund, Special Revenue Funds, and the Debt Service Fund.

Grants

A contribution by a government or other organization which must be spent to complete a stated program or purpose.

H**Home Rule**

Either city constitutional or county statutory authority to exempt a city or county from any law that is not uniformly applicable. Home rule process includes a charter ordinance or resolution, two publications and a protest petition provision.

I**Indebtedness**

See Debt

Infrastructure

The basic physical systems of a population, including roads, utilities, water, wastewater, etc. These systems are considered essential for enabling productivity in the economy.

Initiatives

Short-term goals and projects, identified by the governing body during the budget process.

Interest Income/Earnings

Funds earned through investment instruments.

Intergovernmental Revenue

Revenue received from other governmental agencies and municipalities.

Internal Service Funds

Funds made up of entities that provide internal support to City departments on a cost reimbursement basis. Examples are Risk Services, Information Technology, Building Maintenance, and Utility Billing.

J

K

Kansas City Power & Light (KCP&L)

A regulated electric utility serving northwest Missouri and eastern Kansas counties.
(source: www.kcpl.com)

L

Lease Purchase

A contractual agreement which entitles one party the right to use property for a specific period of time and includes a provision for purchase of the property.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Licenses and Permits

Revenue category including but not limited to building permits, construction permits and lake dock permits. Various licenses include liquor, business and animal licenses.

Local Alcoholic Liquor Tax

K.S.A. 79-41a01 et seq., as amended levies a 10% gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The money is distributed on March 15, June 15, September 15 and December 15.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Major Fund

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item. A fund may also be classified as a major fund for qualitative reasons, such as a fund that is viewed as particularly important because of public interest or for consistency.

Mill Levy

Assessed property tax rate used to impose taxes for the support of governmental activities. A mill levy is expressed as one dollar of tax per \$1,000 of assessed valuation.

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax

Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located. Distributions are received every other month beginning in January.

N

Non-Exempt

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

O

Ordinance

A law set forth by a governmental authority.

Operating Expenditures

A category of recurring expenses, other than personal services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, and utilities.

Organizational Chart

A flow chart showing the chain of command and structure of the city.

P

Park Sales Tax

Retailers' sales tax in the amount of one-half of one percent (0.5%) levied in the City of Gardner for the purpose of renovations and expansion of the Gardner swimming pool, development of a

new community park, and all things related and necessary to such projects. Park sales tax was effective on January 1, 2006 and will sunset December 31, 2015.

Personal Property

Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

Personal Services

Expenditure classification for salaries, wages, and fringe benefits of City employees.

Personnel Summary

Detailed summaries of all full-time and part-time personnel by program.

Priority-Based Budgeting

Allocates resources in the budget to desired outcomes and results identified by the governing body.

Programs

A division of each department or a specific function related to that department.

Program Classification

A grouping of various programs by function.

Program Description

A detailed interpretation of each particular program and its function within the overall organization.

Property Tax

See Ad Valorem Property Tax.

Proprietary Funds

Funds that are used to account for operations that are financed and operated in a manner similar to a private business enterprise. Proprietary funds include enterprise funds and internal service funds.

Q

R

Reserves

Funds set aside to support unknown or unforeseen disbursements of a legal or

emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

Revenue

All money that the government receives as income. It includes such things as tax payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

Revenue Analysis

A detailed description of the revenue sources by particular fund for different fiscal years.

Revenue Bonds

Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments.

S

Special Assessment

A compulsory charge made against certain properties to pay all or part of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Park Sales Tax

See Park Sales Tax.

Special Revenue Funds

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

Strategic Goals

Budget priorities established by the governing body which guide the vision for the city.

T

Tax Increment Financing (TIF)

Pursuant to the Kansas Tax Increment Financing Act, KSA 12-17 70 et. seq., as amended, Kansas municipalities are authorized to establish Redevelopment Districts and prepare Tax Increment Financing Redevelopment Project Plans. TIF allows municipalities to pay for public improvements related to redevelopment districts whereby the property taxes in a district are frozen, and the incremental increase in property taxes due to a new development, as well as a city's unrestricted 1% sales tax generated as a

result of the development, can go to pay eligible project costs. Eligible project costs may include horizontal infrastructure improvements, land acquisition costs, demolition costs, and other fees associated with project redevelopment within a redevelopment district.

Transient Guest Tax

A transient guest tax of eight percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 18.

U

Use Tax

A tax on goods from outside Kansas purchased by individuals and businesses in Kansas which are used, stored or consumed in Kansas.

V

W

X

Y

Z

LIST OF ACRONYMS

Definitions for each are included in the glossary above.

ADA

Americans with Disabilities Act

CAFR

Comprehensive Annual Financial Report

CARS

County Assistance Road System

CDBG

Community Development Block Grant

CID

Community Improvement District

CIE

Capital Improvement Element

CIP

Capital Improvement Program

CPI

Consumer Price Index

CVSA

Commercial Vehicle Safety Alliance

EOY

End of Year

FAA

Federal Aviation Administration

FTE

Full-Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

GO

General Obligation

HDHP

High Deductible Health Plan

HSA

Health Savings Account

ISSTF

Infrastructure Special Sales Tax Fund

IT

Information Technology

KCP&L

Kansas City Power & Light

KDOT

Kansas Department of Transportation

KMEA

Kansas Municipal Energy Agency

K.S.A.

Kansas Statutes Annotated

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MW

Megawatt

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

SWEDC

Southwest Johnson County Economic
Development Council

TIF

Tax Increment Financing

USD

Unified School District

WWTP

Wastewater Treatment Plant

YTD

Year to Date