

City of Gardner Recommended FY 2027 Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

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COMMUNITY PROFILE



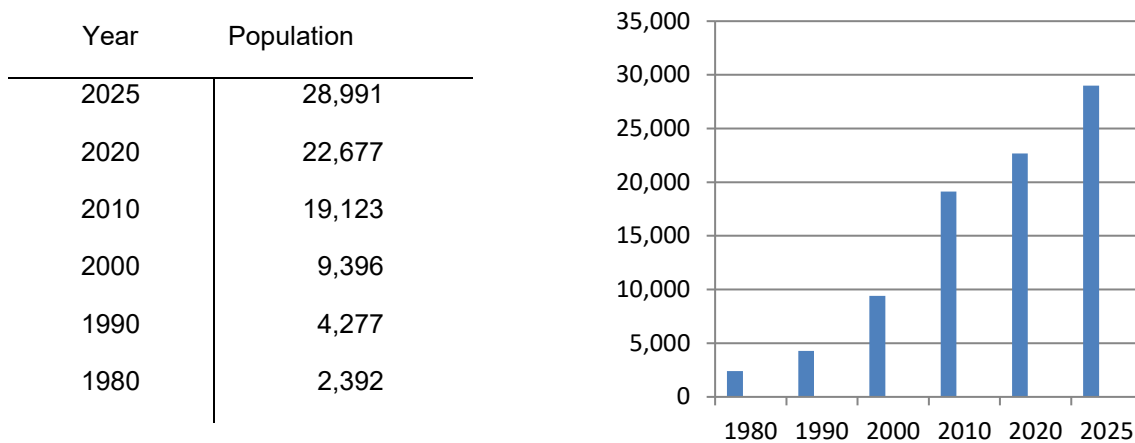
Gardner, Kansas

Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along the route of the Santa Fe and Oregon Trails. Presently, Gardner is home to over 25,000 residents and includes seven elementary schools, three middle schools and one high school. Gardner is committed to maintaining its traditional small-town values while focusing on providing for future growth and development.

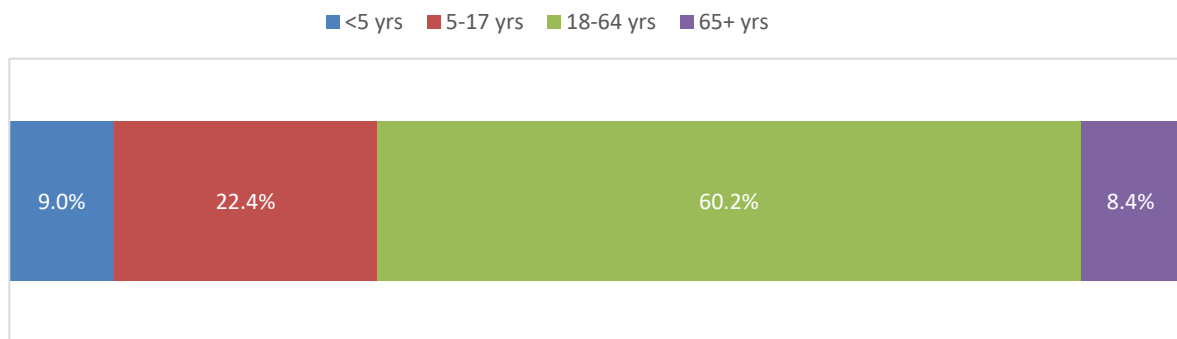
QUICK FACTS

Population Growth

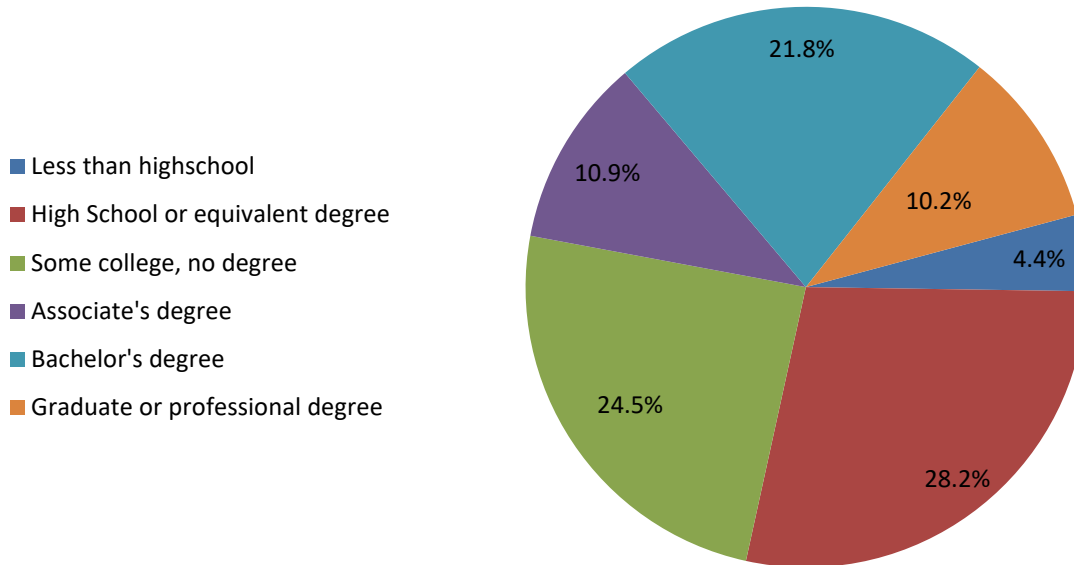
The 2025 population of 28,991 was a 28% increase from 2020.



Age Distribution (2024)



Educational Attainment (2024)



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

Housing (2024)

Total housing units	8,472	
Occupied housing units	8,288	97.8%
Vacant housing units	184	2.2%

Homeowner vacancy rate 0.3%

Rental vacancy rate 3.7%

UNITS IN STRUCTURE

Total housing units	8,472	
1-unit, detached	5,583	65.9%
1-unit, attached	958	11.3%
2 units	144	1.7%
3 or 4 units	271	3.2%
5 to 9 units	669	7.9%
10 to 19 units	203	2.4%
20 or more units	144	1.7%
Mobile home	500	5.9%
Boat, RV, van, etc.	0	0.0%

Poverty (2024)

Population below poverty level	1,533
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Age:

Under 18 years	40.6%
18 to 64 years	49.5%
65 years and over	9.9%

Male 39.7%

Female 60.3%

Race:

White	82.9%
Black	8.6%
Native	0.1%
Other	6.1%
Two or more races	2.3%

COMMUNITY PROFILE



Demographic Overview (2024)

30.7 yrs	Gardner median resident age
38.0 yrs	Kansas median resident age
\$ 96,818	Gardner estimated median household income
\$ 75,514	Kansas estimated median household income
\$306,200	Gardner estimated median house or condo value
\$238,700	Kansas estimated median house or condo value
\$ 1,306	Gardner median gross rent

Source: US Census Bureau

Principal Employers (2025)

Employer	Type of Business/Product	# of Employees
Unified School District No. 231	K-12 Education	978
Walmart	Retail	301
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	266
Cosentino's Price Chopper	Grocery	170
City of Gardner	Municipal Government and Services	168
Excelligence Learning Corp	Warehouse logistics, Manufacturing and call center facility	148
First Student	School Bus Service	130
Gardner Edgerton Medical Pavilion	Medical Facility	50
TradeNet Publishing	Publishing	46
Olathe Ford RV Sales, Inc.	Recreational Vehicle Dealer	44

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

Principal Tax Payers (2025)

Taxpayer	Type of Business	Taxable Assessed Value
Midwest Commerce Center	Warehousing	15,746,151
Tallgrass Apartments LLC	Real Estate	6,448,971
Conestoga TitleHolder LLC	Real Estate	4,223,899
Moonlight Apartments LLC	Real Estate	4,201,640
Walmart	Retail	4,055,250
Horizon Trails, LLC	Real Estate	2,685,480
KDR AP LLC	Real Estate	2,502,055
NexPoint SFR SPE 3 LLC	Real Estate	2,243,318
Plum Creek Manor	Real Estate	2,198,054
RH Partners OwnerCo LLC	Real Estate	2,056,164

Source: Johnson County Treasury, Taxation, and Vehicles

USD 231 – Gardner Edgerton School District

USD 231 includes 8 elementary schools, 3 middle schools and 1 high school that serve approximately 5,500 students annually from both Gardner and Edgerton, Kansas.

Elementary Schools

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

*Approximately 438 students
graduated from Gardner
Edgerton High School in 2026*

Middle Schools

Pioneer Ridge Middle School
Wheatridge Middle School
Trail Ridge Middle School

High Schools

Gardner Edgerton High School



Source: Unified School District No. 231

Recognitions

- No. 1 Fastest Growing City* in the Kansas City Metro (Census Bureau, 2024 estimates) (*cities with at least 20,000 people)
- 5th Fastest Growing City in Kansas (HomeSnacks, 2025)
- 6th Safest City in Kansas (Safewise, 2025)
- 10th Best Place to Live in Kansas (HomeSnacks, 2025)
- 15th Best Suburb for Young Professionals in Kansas (Niche 2025)

Recent City Awards

- **Certificate of Achievement for Excellence in Financial Reporting** - The City was recognized by the Government Finance Officers Association for its work on the Annual Comprehensive Financial Report (ACFR). The Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that demonstrate a commitment to transparency and full disclosure in their financial reports. The City has received this award every year since 2004.
- **Distinguished Budget Presentation Award** - The City received this award from the Government Finance Officers Association for fulfilling nationally recognized guidelines, as well as achieving a rating of “proficient” or higher in the following four categories that are designed to assess how well the budget serves as a: 1) policy document, 2) financial plan, 3) an operations guide, 4) communications device. The City has won this award consecutively since 2015.
- **Popular Annual Financial Reporting Award** - The Government Finance Officers Association recognized the City for its work on the Popular Annual Financial Report (PAFR), which is specifically designed to be readily accessible and easily understandable to the general public and other interested parties. The City earned this award for the second consecutive year.

- **ACEC Public Improvement Award** - The City received the Public Improvement Award from the American Council of Engineering Companies, Kansas Chapter, for the upgrades to the I-35 and Gardner Road Interchange. ACEC presents these awards annually to cities and counties across various population categories, recognizing projects that provide significant benefits to citizens and the community.
- **APPA Certificate of Achievement** - The American Public Power Association (APPA) awarded the City of Gardner Electric Division a Certificate of Achievement for exceptional electric reliability in 2022, 2023 and 2024. APPA is a trade organization representing more than 2,000 not-for-profit, community-owned electric utilities. Through its subscription-based eReliability Tracker service, APPA helps utilities monitor power outage and restoration data. Each year, APPA's Reliability Team compares this data to national statistics tracked by the U.S. Energy Information Administration for all types of electric utilities.
- **APPA Reliable Public Power Provider** - The American Public Power Association awarded the City's Electric Division the Reliable Public Power Provider (RP3) Designation. This prestigious 3-year honor recognizes reliability, safety, workforce development and system improvement.
- **Tree City USA** - Gardner earns Tree City USA status each year by meeting four core standards of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry, and celebrating Arbor Day.

City Communications



gardnerkansas.gov
facebook.com/CityofGardnerKSGovernment
x.com/GardnerKansas
linkedin.com/company/city-of-gardner/
youtube.com/CityofGardnerKS
instagram.com/gardner_kansas/

Governing Body

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

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



Todd Winters
Mayor



Mark Baldwin
Council President



Kacy Deaton
Council Vice-President



Steve McNeer
Councilmember



Kelly Johnson
Councilmember



Mark Wiehn
Councilmember

BUDGET MESSAGE



7/31/2026

To the Mayor and City Council,

I am pleased to present the City of Gardner's 2027 Budget and 2027–2031 Capital Improvement Program (CIP). The 2027 Budget totals \$114.8 million, with the 2026 year-end estimate projected at \$168.9 million. This budget was developed to advance the City Council's strategic priorities of promoting economic development, improving quality of life, investing in infrastructure and asset management, and strengthening fiscal stewardship. These priorities continue to guide both operational planning and capital investment decisions.

The City's total anticipated mill levy for 2027 is 17.814 mills, unchanged from the prior year. On June 12, 2026, Johnson County released a new assessed valuation estimate of \$388,449,573 for Gardner, representing an increase of 5.2% and reflecting the community's continued growth and economic strength.

The 2027–2031 Capital Improvement Program totals \$78.5 million, demonstrating the City's ongoing commitment to strategic infrastructure investments that support long-term growth and maintain reliable public services.

Residential development remains strong throughout the community. Treadway Apartments Phase 2, the final phase of the development, is anticipated to be completed in 2026, bringing the project to its full buildout of 424 units. Prairie Trace continues construction and has met its performance goal of constructing 30 single-family homes annually. Symphony Farms Phase 7, Cypress Creek Phase 4, and Lone Star Prairie Phase 1 are currently under construction. Lone Star Prairie Phase 1 consists of 66 single-family lots and represents the first phase of a planned 191-home development.

Several additional residential developments are expected to begin construction in 2026, including Breckenwood Phase 3, Hilltop Ridge Phase 2, Tallgrass Apartments Phase 3, and Flint Trails. Flint Trails is a 264-unit townhome development consisting of four-unit and six-unit buildings. Tuscan Farms Phase 1B and Arise Homes, a 261-home development, are anticipated to begin construction in late 2026 or 2027. The Grand Street development, a mixed residential project consisting of 76 single-family lots, 89 compact single-family lots, 110 four-plex units, 132 independent living units, and 90 assisted living units, has received approval for Phase 1 (Villas on Grand and Grand Mission Estates), with construction anticipated to begin in 2026.

Commercial development activity also remains strong. Recent openings include T.J. Maxx, Five Below, Sam's Used Cars, Public Storage, and Whataburger. Crossroads Commerce Center is nearing completion of its first 500,000-square-foot industrial building. At full buildout, the development is expected to include eight buildings totaling approximately 2.8 million square feet of industrial space.

Additional commercial projects expected to begin construction in 2026 include the dual-branded Staybridge Suites/Holiday Inn Express hotel as part of the Grata Development. Construction is also underway on the new Creekside Elementary School and a new USD 231 maintenance facility. Clare Crossing, a mixed-use development near the I-35 and 175th Street interchange, is nearing completion of its public infrastructure improvements. Vertical construction is expected to begin in 2027 following completion of the 175th Street and Clare Road improvements project.

Over the past five years, the City has made significant investments in its infrastructure to keep pace with continued growth. As Gardner continues to expand, particularly south of I-35, the City must continue planning for and investing in the infrastructure necessary to serve both existing residents and future development.

The 2027–2031 Capital Improvement Program includes:

- \$56.6 million for transportation infrastructure, including streets and the municipal airport;
- \$0.4 million for water infrastructure;
- \$11.4 million for wastewater infrastructure;
- \$5.8 million for parks and recreational infrastructure; and
- \$4.3 million for electric utility infrastructure.

The 2027 Budget and 2027–2031 Capital Improvement Program position Gardner to responsibly manage continued growth while maintaining the City's strong financial foundation. Through strategic planning, disciplined fiscal management, and continued investment in critical infrastructure, Gardner remains well-positioned to support new economic opportunities and provide the high-quality public services our residents and businesses expect.

Strategic Planning Process

The City held three separate work sessions that included a Council Visioning Workshop, a Priority-Based Budgeting Work Session, and a Priority-Based Budgeting Goal Setting Work Session. The City brought in the Chairman of Johnson County Board of County Commissioners, economic development experts, and other key stakeholders to provide advice and guidance during the visioning workshop. The City engaged Allen, Gibbs, and Houlik (AGH) consulting services to assist with the implementation of Priority-Based Budgeting and to facilitate the creation of strategic priorities. During a public City Council Work Session, the Governing Body established the following four long-term strategic priorities: promote economic development, improve quality of life, increase infrastructure and asset management, and improve fiscal stewardship.

The City's [Comprehensive Plan](#) provides a blueprint for accomplishing the four strategic priorities and establishing the City's vision. The City developed the [Gardner Strategic Plan](#) to provide a road map for completing the goals and objectives established in the Comprehensive Plan. Each year the City reviews progress towards accomplishing its strategic priorities, goals and objectives and develops new budget initiatives for inclusion in the proposed budget. The budget initiatives are presented to the Governing Body for consideration at the "Budget Highlights" City Council Meeting. The public is encouraged to provide additional feedback at the public meeting.

Strategic Goals, Strategies, and Actions

Below are the hierarchical policy directives documented in the Strategic Plan, shown in this order: 1) the strategic priority; 2) the primary strategy for accomplishing each strategic priority; and 3) objectives/actions for each strategy.

Promote Economic Development

- Diversify the tax base
 - Annex target growth areas
 - Strengthen and expand business clusters
 - Encourage recreation and special event participation

Improve Quality of Life

- Strengthen the City's regional image
 - Develop a messaging strategy
 - Create high-performing public spaces
 - Provide a safe community

Increase Infrastructure & Asset Management

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

Improve Fiscal Stewardship

- Promote fiscal sustainability
 - Develop cost recovery programs
 - Develop asset replacement plans
 - Enhance performance management
 - Maintain fiscal/debt capacity to undertake new projects (added 2023)

Priorities and Issues

Development of the City's budget and financial forecast requires consideration of external influences — both positive and negative — that impact the City's long-term financial sustainability. As challenges and opportunities are identified, strategic planning is necessary to maximize opportunities, mitigate risks, and support the City's continued prosperity. The following challenges and opportunities, along with the actions taken or planned to address them, have been identified.

- **Difficulty in Attracting and Retaining Talent:**
The City continues to experience challenges in recruiting and retaining employees. In 2025, the City experienced a turnover rate of 11.40%. The average unemployment rate in Kansas was 3.8%, and the Kansas City metropolitan area was 3.5% as of July 2026, reflecting a competitive labor market. The City faces increased competition from neighboring jurisdictions and the private sector for qualified employees.
 - Action taken/planned – The 2027 budget includes a 3.5% merit pool for eligible employees (excluding sworn officers). Sworn officers will receive a 4% increase as part of the established step system.
- **Health Insurance:**
The City provides health insurance through an Individual Coverage Health Reimbursement Arrangement (ICHRA). Under this model, the City provides employees with a defined contribution through an HRA to assist with the purchase of individual health insurance plans available through the Affordable Care Act Marketplace. The 2026 budget included \$2,808,400 for health insurance across all funds. In 2027, these costs are projected to increase to \$3,280,300. Health insurance costs continue to increase annually and represent an ongoing financial challenge.
 - Action taken/planned – The City works with a benefits consultant to evaluate available options and routinely reviews alternatives, including self-insurance and traditional group health insurance plans, to identify opportunities to manage costs while maintaining competitive employee benefits.

- **Technology Costs:**
The annual costs continue to increase as the City invests in cybersecurity, expands functionality of core software systems, adds software licenses to support organizational growth, and replaces or upgrades police technology and equipment. Maintaining secure, reliable, and effective technology systems is essential to supporting City operations but represents an ongoing financial challenge as new needs and capabilities continue to emerge.
 - Action taken/planned – Major technology requests are reviewed by the IT Services Manager and evaluated by a cross-departmental committee before inclusion in the proposed budget. This review process evaluates operational needs, available alternatives, and opportunities to prioritize investments while managing costs.
- **Vehicle and Equipment Replacement Program Costs:**
The City's vehicle and equipment replacement program has experienced increased costs due to significant price increases in both new and used vehicles and equipment since COVID-19. Previous annual projections were based on original purchase costs with a 2% annual escalation factor; however, replacement costs have increased at a much faster pace than anticipated. The City has updated projections based on recent market conditions. Required funding for the vehicle and equipment replacement program increased from \$465,000 in 2026 to \$676,800 in 2027.
 - Action taken/planned – Vehicle and equipment requests are reviewed by the Public Works Department and evaluated by a cross-departmental committee before inclusion in the proposed budget. This review process evaluates operational needs, available alternatives, and opportunities to prioritize investments while managing costs.
- **Transportation Infrastructure Planning:**
The City continues to experience significant growth, creating additional demand for transportation infrastructure improvements. To accommodate planned commercial and residential development, major transportation corridors require expansion and reconstruction.
 - Action taken/planned – The City began designing the 175th Street and Clare Road improvements and plans to begin construction in 2026. The City has also started design of 167th Street from Center Street to Moonlight Road and plans to reconstruct this section of arterial in 2027. The City continues to structure development agreements to collect revenues from developers on benefiting projects to assist with funding these transportation improvements.
- **Wholesale electric purchases:**
The City spent \$11 million on wholesale electric in 2024 and \$12.7 million in 2025. The price of wholesale electric is expected to continue to increase due to higher national demand.
 - Action taken/planned – The City plans to conduct an electric rate study to evaluate its rate structure and ensure it generates the revenue necessary to meet system requirements while allocating costs fairly among customer classes.

Changes in Priorities and Issues

Although the City plans to continue investing in infrastructure to support community growth, the focus is shifting over the next five years. Previous CIP focused heavily on water, wastewater, and electric infrastructure system investment. The 2027-2031 CIP focuses primarily on transportation infrastructure, making significant improvements to the 167th street corridor and US-56 and I-35 interchange reconfiguration.

The announcement of a new dual-brand hotel led to the discussion of how to use future transient guest tax funds. The City Council provided direction that the top priority was to use the anticipated increase in transient guest tax to pay for turfing the baseball and softball fields at Celebration Park. This project was originally added to the 2026 Budget but has shifted to 2027 to align with the timing of the new hotel. This project will help prevent service disruptions (rainouts) for City leagues and attract more tournaments to the community.

The construction of the new Water Intake Structure at Hillsdale was originally planned for construction in 2027, but the preconstruction phase of the project proceeded smoothly resulting in the construction phase starting in 2026.

Summary of Changes in Service Levels, Taxes, and Fees

The City's proposed property tax rate is 17.814, the same rate as the prior year. City property taxes on the average single-family home (assumed average appraisal of \$358,000) are anticipated to increase by \$3.67 per month due to higher home valuations.

The City plans to increase water rates by 4.7% annually until 2031 to support debt service for the construction of a new water transmission line (2026) and a new water intake structure at Hillsdale Lake (2026). The improvements will increase capacity to help accommodate new growth and the new transmission line will add system redundancy to help prevent disruptions to service.

The City plans to increase sewer rates by 4.2% annually until 2031 to support the recently expanded Kill Creek Water Resource Recovery Facility and sewer conveyance system improvements.

Budget Overview

2027 Budget Highlights

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

Promote Economic Development

- \$10,821,000 for constructing 167th St. from Center to Moonlight Improvements
- \$144,800 for East Lift Station Improvements

Improve Quality of Life

- \$3,500,000 for Turf Baseball/Softball Fields
- \$500,000 for Stone Creek Park Playground Replacement
- \$181,000 for Pool Rehab Project

Increase Infrastructure and Asset Management

- \$295,000 for a new dump truck for the Public Works Department (2026 Revised Budget)
- \$300,000 for a new phone system (2026 Revised Budget)
- \$1,800,000 for Moonlight Rd, Warren to 167th Street
- \$3,900,000 for Oxidation Ditch Mixers/Rotors at Kill Creek Water Resource Recovery Facility
- \$350,000 for 183rd St. Water Tower Rehab
- \$150,000 for a new trailer jetter for the Line Maintenance Division
- \$75,000 for a new dump truck for the Line Maintenance Division
- \$378,000 for new milling equipment for the Pavement Management Program
- 2027 budget supports 184.5 FTEs, including a new Street Maintenance Worker position
- 2027 budget includes 3.5% merit pool (does not include sworn officers) and 4% step increases for sworn officers

Improve Fiscal Stewardship

- The estimated mill levy for the 2027 Budget is 17.814; the same as the prior year.
- Strong General Fund reserves of 34% of expenditures projected at the end of 2027.
- Planned water rate increase of 4.7% annually until 2031 to support debt service for the new Hillsdale Water Intake Structure and new water transmission line.
- Planned sewer rate increase of 4.2% annually until 2031 to support the continued expansion of Kill Creek Resource Recovery Facility and sewer conveyance system improvements.

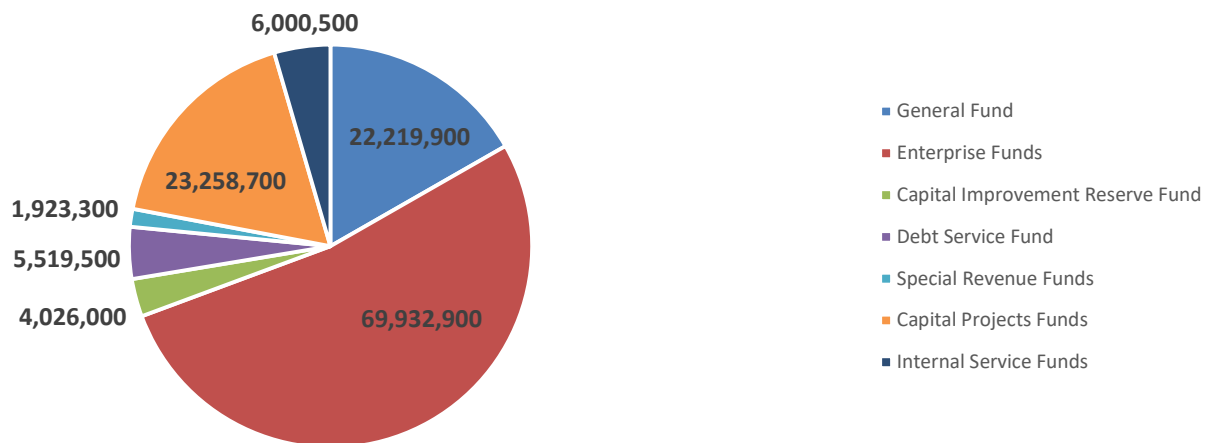
BUDGET MESSAGE



All Funds Summary and Trends

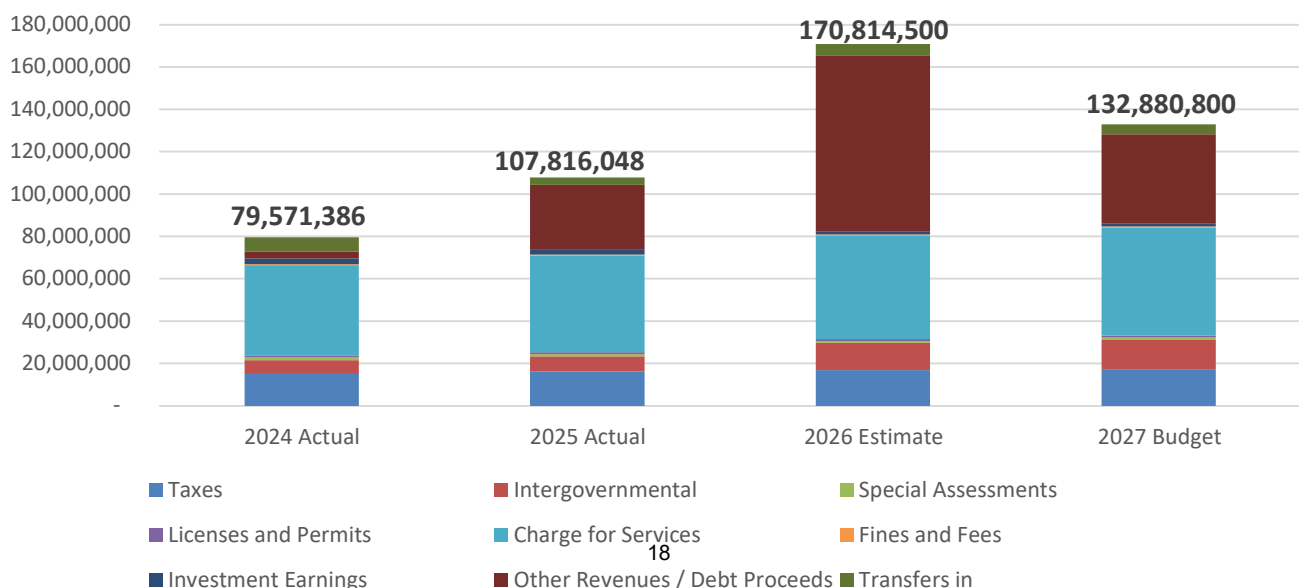
Gardner's budget is based upon fund accounting. Each fund is a distinct accounting entity used to record all financial transactions related to specific purposes for which the fund was created. The General Fund is the City's primary fund and is used to account for all monies not dedicated to a specific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

2027 Sources = \$132,880,800



The major year-to-year changes in revenue are primarily attributable to the issuance of debt to finance capital projects. Revenues in 2026 are significantly higher than in the surrounding years due to anticipated debt proceeds for funding major capital improvements and reimburse eligible costs incurred for prior-year infrastructure projects. Significant projects include the expansion of the Kill Creek Water Resource Recovery Facility, construction of the Kill Creek Interceptor Improvements, a new water transmission line, the City's share of the Gardner Road Bridge Project, upgrades to Electric Substation #1 (Transformer 2), construction of Clare Road Electric Substation #4, upgrades to Gas Turbine Unit 1, improvements to 175th Street and Clare Road, and reconstruction of Grand Street from Pine Street to Center Street. In 2027, the City plans to finance the installation of turf fields at Celebration Park, construction of the Hillsdale Water Intake Structure, and reconstruction of 167th Street from Center Street to Moonlight Road.

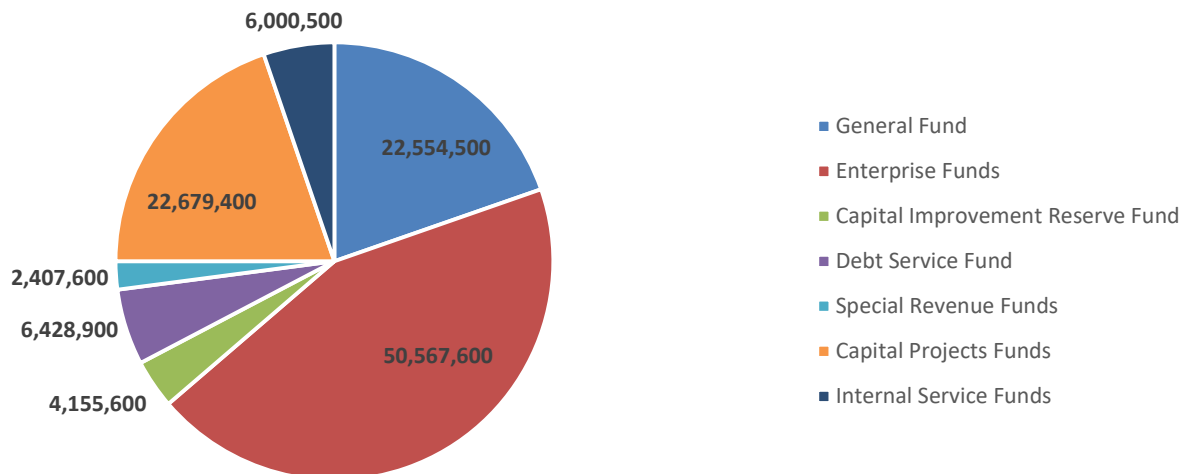
All Funds - Sources by Category



BUDGET MESSAGE

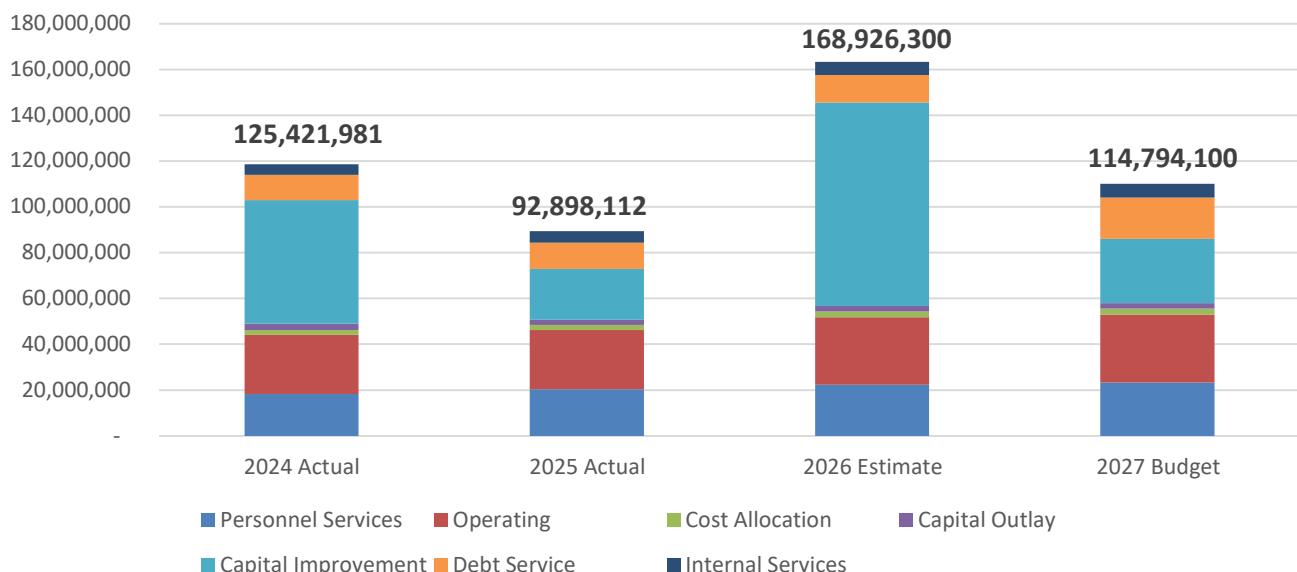
The City's Enterprise Funds, which include the Electric, Water, Wastewater, and Airport Funds, account for the majority of the budget. The Enterprise Fund portion of the budget is expected to continue growing as utility revenues and expenses increase to support operations, capital improvements, and the associated debt service requirements. Planned debt issuances will finance critical infrastructure investments that maintain reliable utility services, expand system capacity, and accommodate the City's continued growth.

2027 Uses = \$114,794,100



The City's 2027 budget reflects total sources of \$132,880,800 and total uses of \$114,794,100, resulting in a planned surplus of \$18,086,700. This surplus is primarily driven by the timing of debt proceeds and the reimbursement of eligible project costs incurred in prior years. The capital infrastructure investments completed in 2025, together with the major projects planned for 2026 and 2027, represent a generational level of investment in the City's future. These investments expand capacity across the electric, water, and wastewater utility systems while improving the transportation network surrounding both Interstate 35 interchanges.

All Funds - Uses by Category



BUDGET MESSAGE

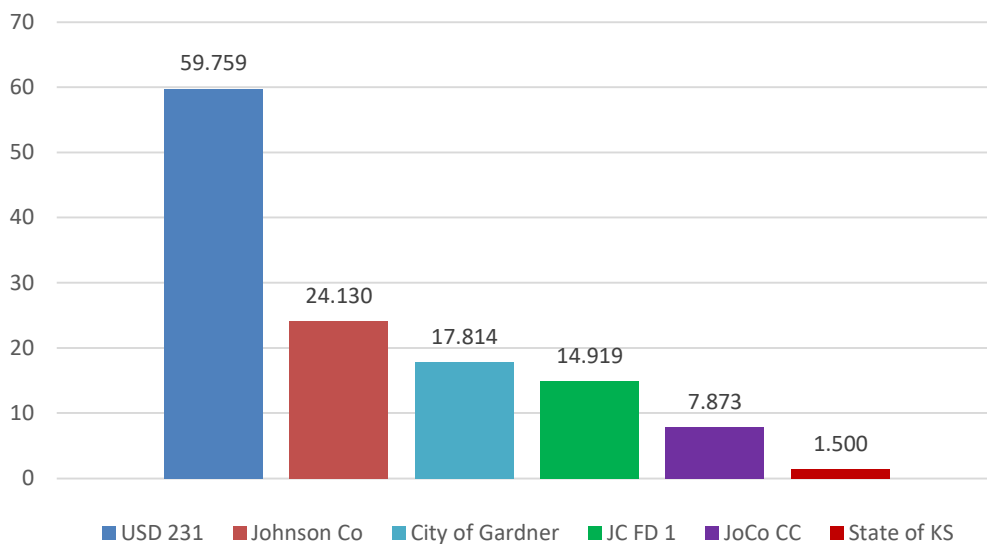


Property Tax Allocation

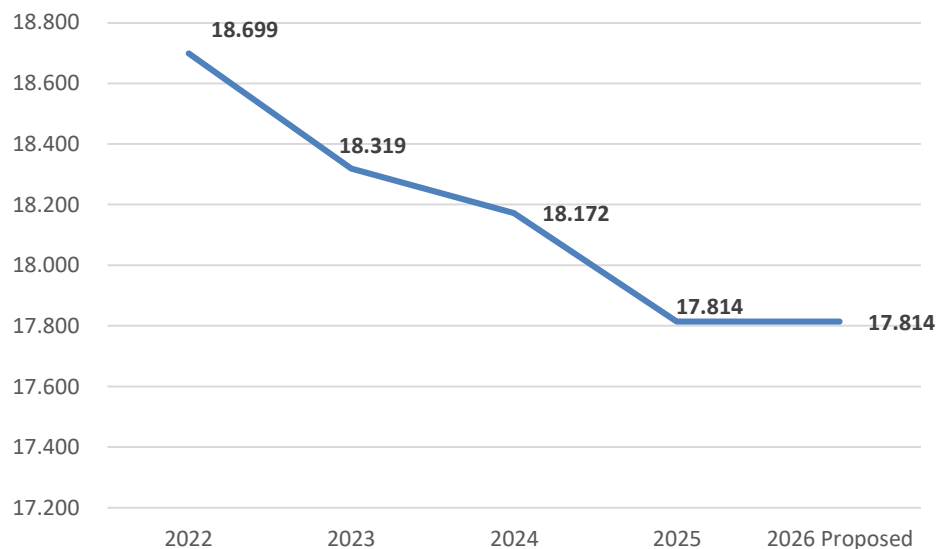
The total overlapping mill rate for the 2026 budget was 125.995. The City of Gardner's 2025 mill rate for the 2026 budget was 17.814. For every dollar of property tax, a resident or business paid in 2026, 14.1% went to the City of Gardner.

The City of Gardner is proposing a flat mill rate of 17.814 for the 2027 budget. Johnson County will provide the final assessed valuation in November and will calculate the final mill levy for each jurisdiction.

2025 Mill Rates for 2026 Budget



Gardner Historical Mill Rates



BUDGET MESSAGE



Ad Valorem Property Tax Collections

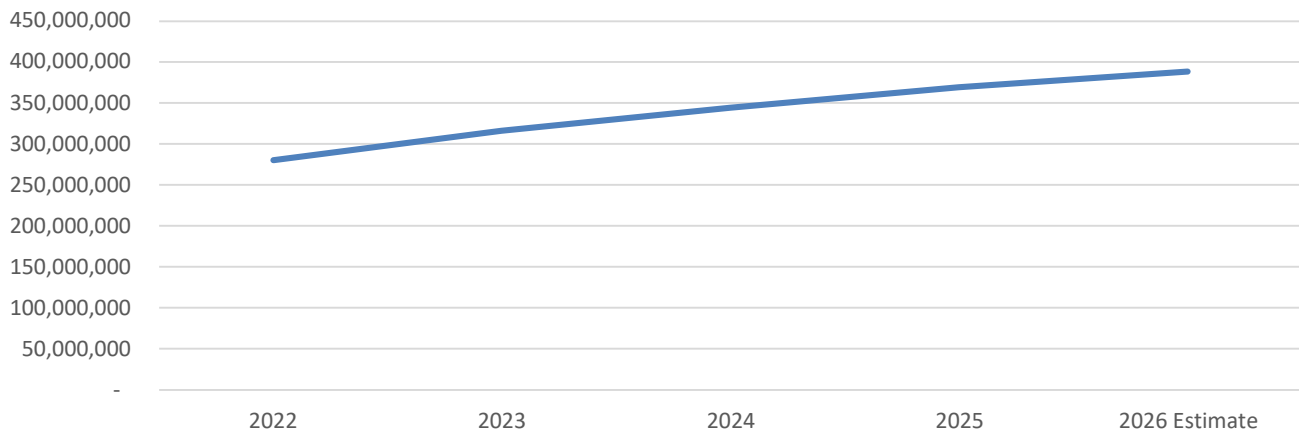
The City's mill levy is split between the General Fund and the Bond & Interest Fund. The estimated 2026 assessed valuation and proposed 2026 mill rate will be used to calculate property taxes for the 2027 budget. The estimated Gardner property tax on the average single-family home (appraised value of \$358,000) is shown below:

Appraised Value x 11.5% = Assessed Value x Mill Rate / 1000 = Annual Taxes

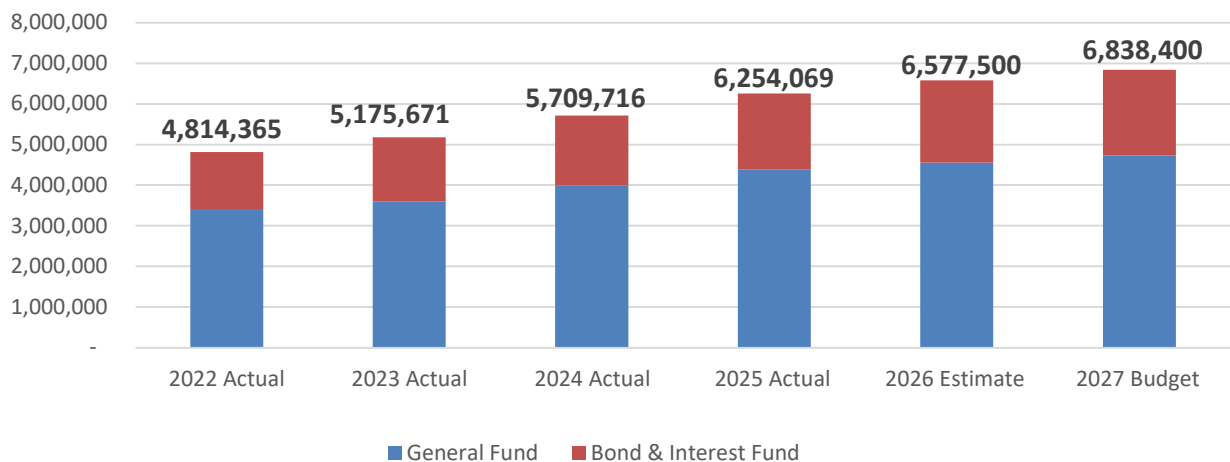
\$358,000 x 11.5% = \$41,170 x 17.814 / 1000 = \$733.40

Mill Rates	2022	2023	2024	2025	2026 Proposed
General Fund	12.941	12.678	12.576	12.328	12.328
Bond & Interest Fund	5.758	5.641	5.596	5.486	5.486
Total	18.699	18.319	18.172	17.814	17.814

Assessed Valuation



Ad Valorem Property Tax Collections

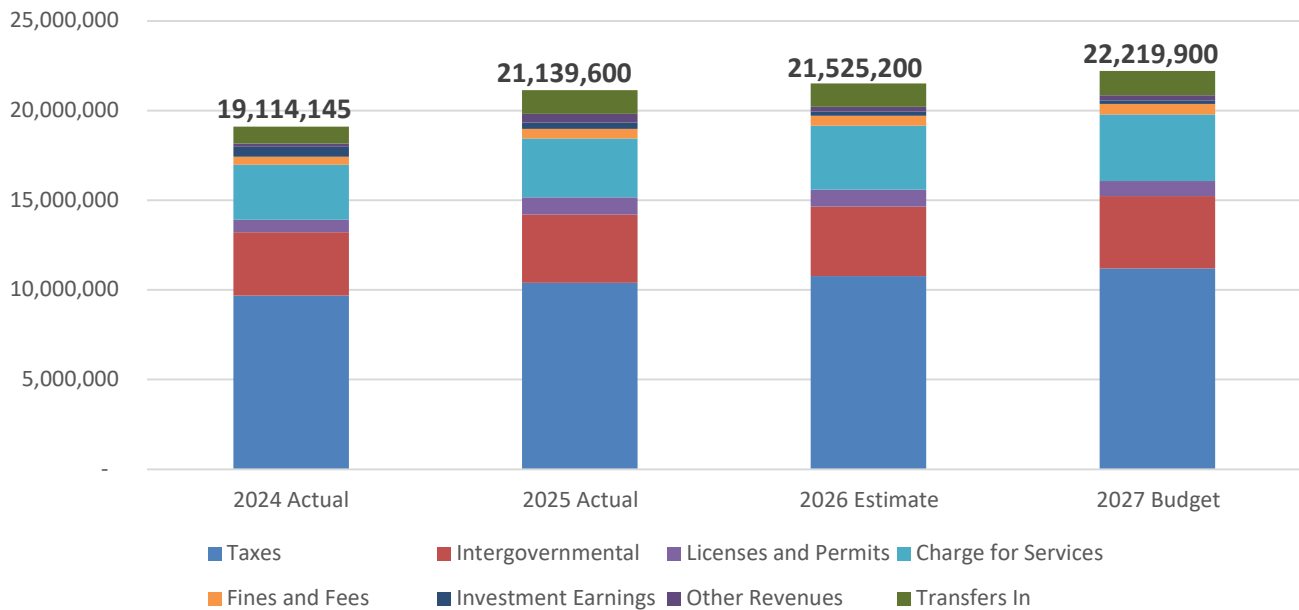


**Note: Excludes back tax and TIF collections.*

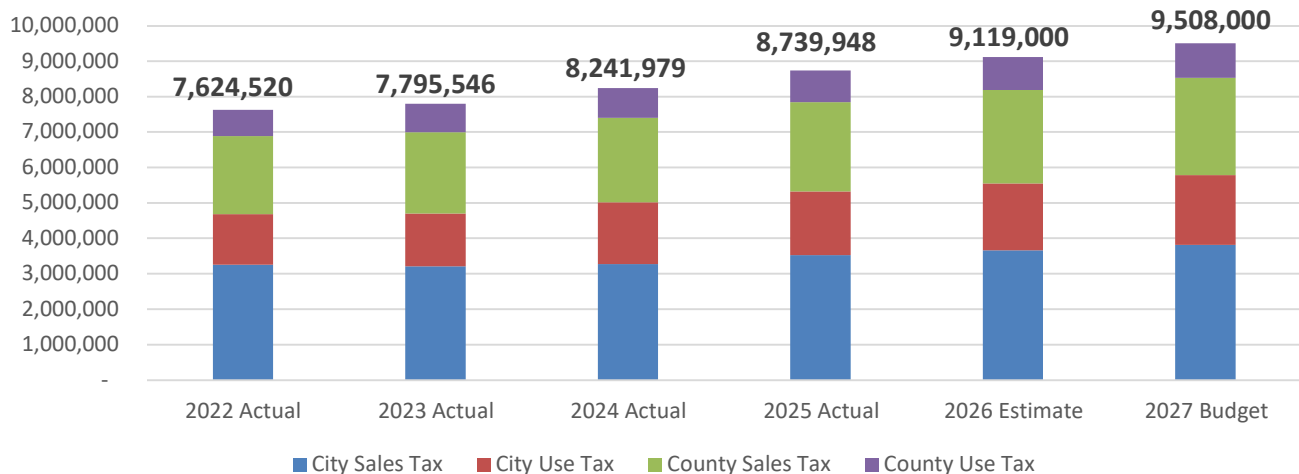
General Fund Summary and Trends

Overall revenues in the General Fund continue to grow primarily due to new development projects and population growth. This growth has led to an increase in property valuations, sales and use tax, and intergovernmental revenue.

General Fund - Revenue by Category



General Fund Sales and Use Tax



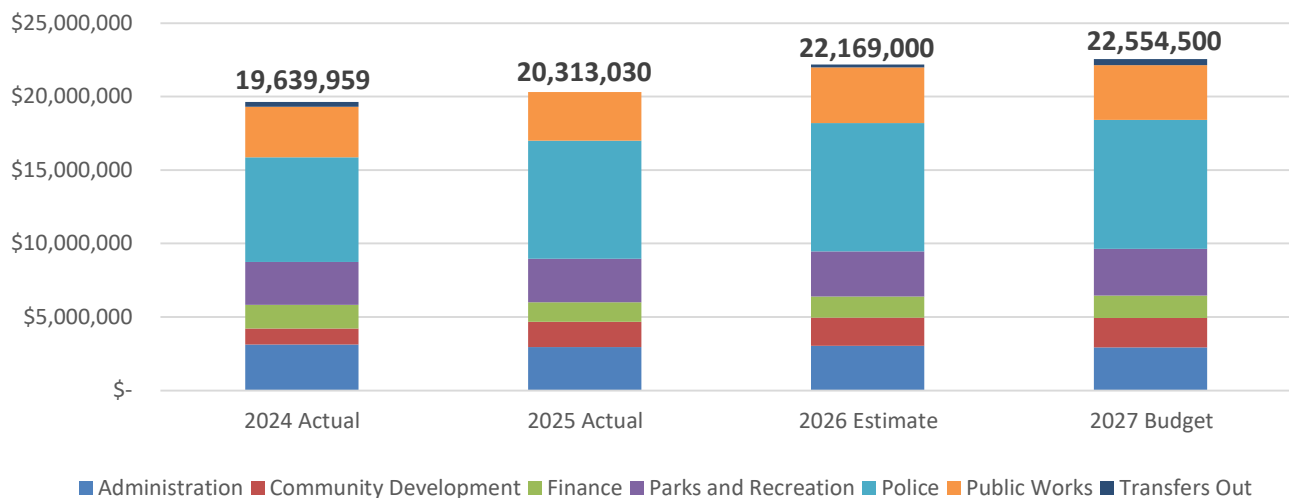
**Note: The General Fund Sales and Use Tax Graph includes both City Sales and Use Tax and the City's portion of County Sales and Use Tax (intergovernmental revenue).*

BUDGET MESSAGE

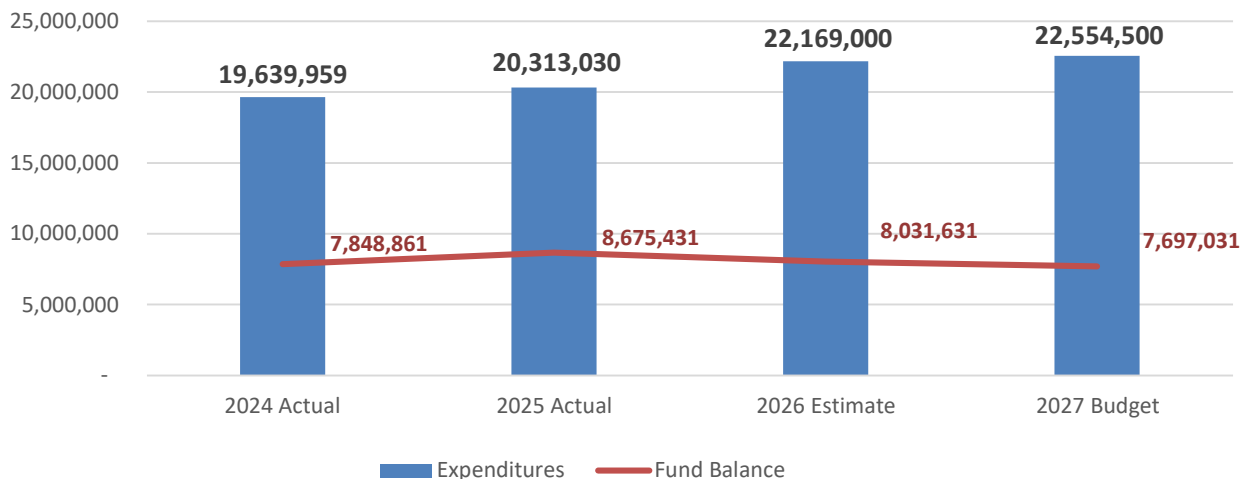
Expenditures in the General Fund have increased over time primarily due to the addition of new positions, merit and market salary adjustments, equipment and technology upgrades, and inflation. The 2026 Revised Budget also includes several one-time expenditures, including a \$295,000 dump truck, a \$300,000 phone system replacement, \$50,000 for new Public Works radios, \$55,000 for pool and pump repairs, and \$40,000 for improvements to the Old Electric Distribution Building.

The 2027 General Fund budget is \$385,500, or 1.7%, higher than the 2026 estimated expenditures. While expenditures continue to grow modestly, the significant one-time investments made in 2026 are part of a deliberate strategy to utilize accumulated fund balance. As a result, the General Fund balance is projected to decline from 43% at the end of 2025 to 34% by the end of 2027.

General Fund - Uses Expenditures by Department



General Fund Fund Balance vs. Expenditures



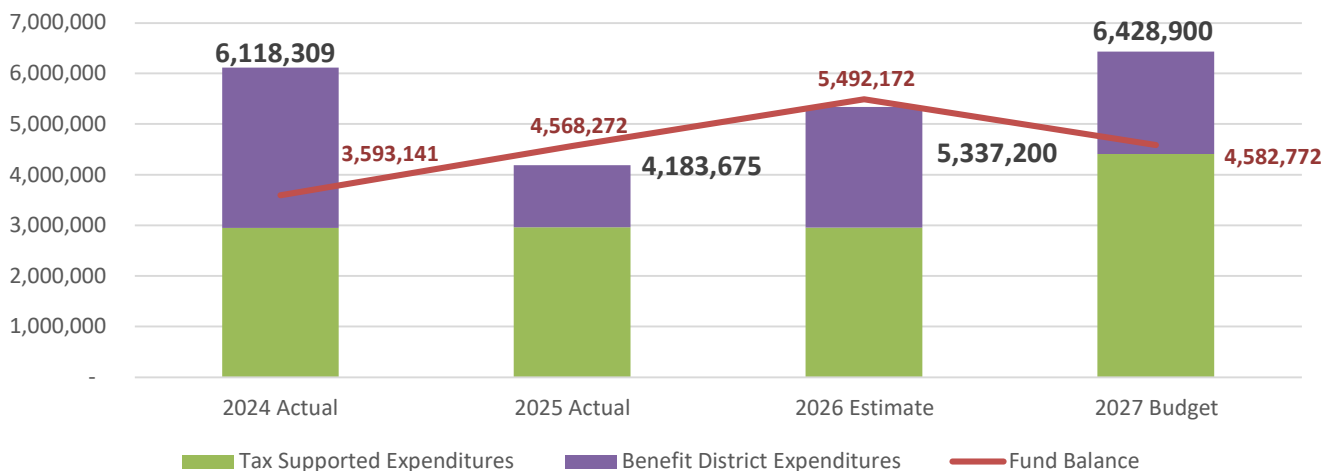
Bond & Interest Fund Summary and Trends

Annual expenditures in 2025 are noticeably lower than in the surrounding years because no General Obligation Bonds were issued to permanently finance temporary notes for Special Benefit District (SBD) improvements. This financing occurred in 2024 (Hilltop Ridge SBD), is planned for 2026 (Lone Star Prairie SBD), and is planned for 2027 (Tuscan Farm SBD). The issuance of General Obligation Bonds to retire temporary notes results in corresponding debt proceeds and debt retirement expenditures, temporarily increasing both revenues and expenditures in those years.

Expenditures increase in 2026 primarily due to the permanent financing and payoff of temporary notes for the Lone Star Prairie Special Benefit District (SBD). Expenditures increase again in 2027 due to annual debt service associated with the Gardner Road Bridge, 175th Street and Clare Road Improvements, and Turf Baseball and Softball Fields projects.

The City's informal budget policy is to maintain sufficient fiscal capacity within the Bond and Interest Fund to support debt service for future infrastructure projects that promote economic development. Based on current projections, the Bond and Interest Fund can support approximately \$10 million of additional 10-year General Obligation Bonds. In 2026, the City plans to improve 175th Street from I-35 to Clare Road and make improvements along Clare Road. Development-related revenues will be used to offset a portion of the project costs, with the remaining costs financed through 20-year General Obligation Bonds. As future development revenues are received, additional debt capacity is expected to be restored over time. The remaining financial capacity in Bond & Interest is intended to support future projects, including the reconfiguration of the 175th Street and I-35 interchange (2029) and improvements to 167th Street from Kill Creek Road to Waverly Road (2030).

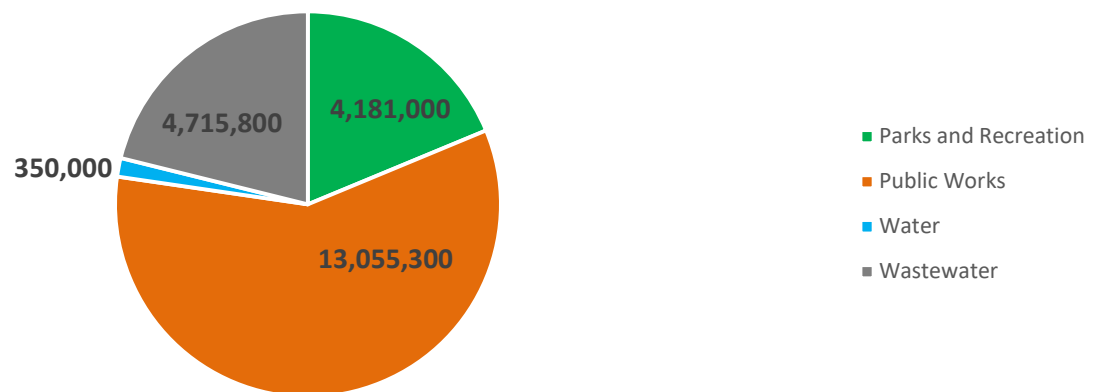
Bond & Interest Fund Balance vs. Expenditures



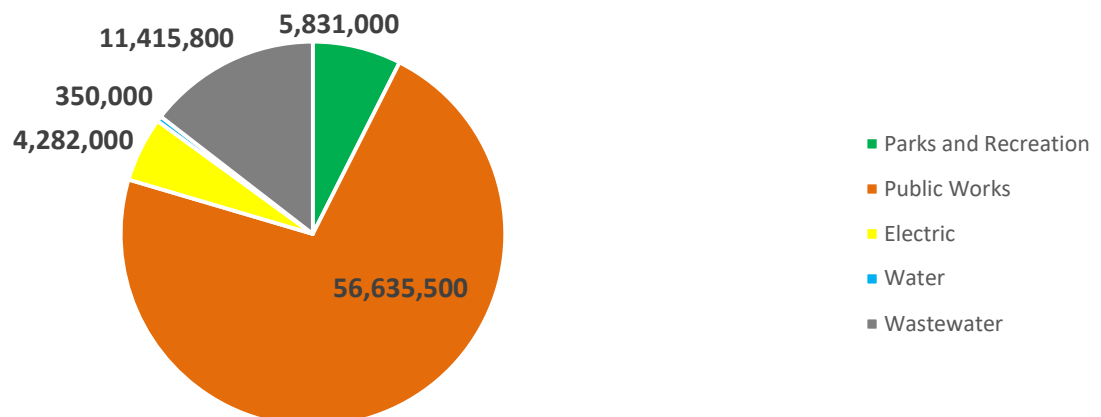
Capital Improvement Program (CIP)

The CIP includes significant non-recurring expenditures for public improvements for infrastructure, parks and facilities that are crucial to the community's future. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans, input from citizens, and ongoing development patterns. A detailed list of the planned CIP can be found in the appendix of the Budget Book on [page 236](#).

2027 Capital Budget = \$22,302,100



2027-2031 CIP = \$78,514,300



Changes between proposed and final recommended/adopted budget

Funding for Project Grad was increased from \$3,000 to \$10,000 in the 2027 budget. The additional funding will be provided from the Special Drug and Alcohol Fund.

The Turf Baseball/Softball Fields Project was originally scheduled for 2026 but was delayed until 2027 to better align with construction of the new Dual Brand Hotel. The project is anticipated to be financed through a lease-purchase agreement, with debt service supported by transient guest tax revenues.

The construction phase of the Hillsdale Water Intake Structure was originally scheduled for 2027 but was accelerated to 2026 because preconstruction activities are progressing ahead of schedule. The estimated cost of the construction phase increased from \$17.2 million to \$20.8 million.

Conclusion

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

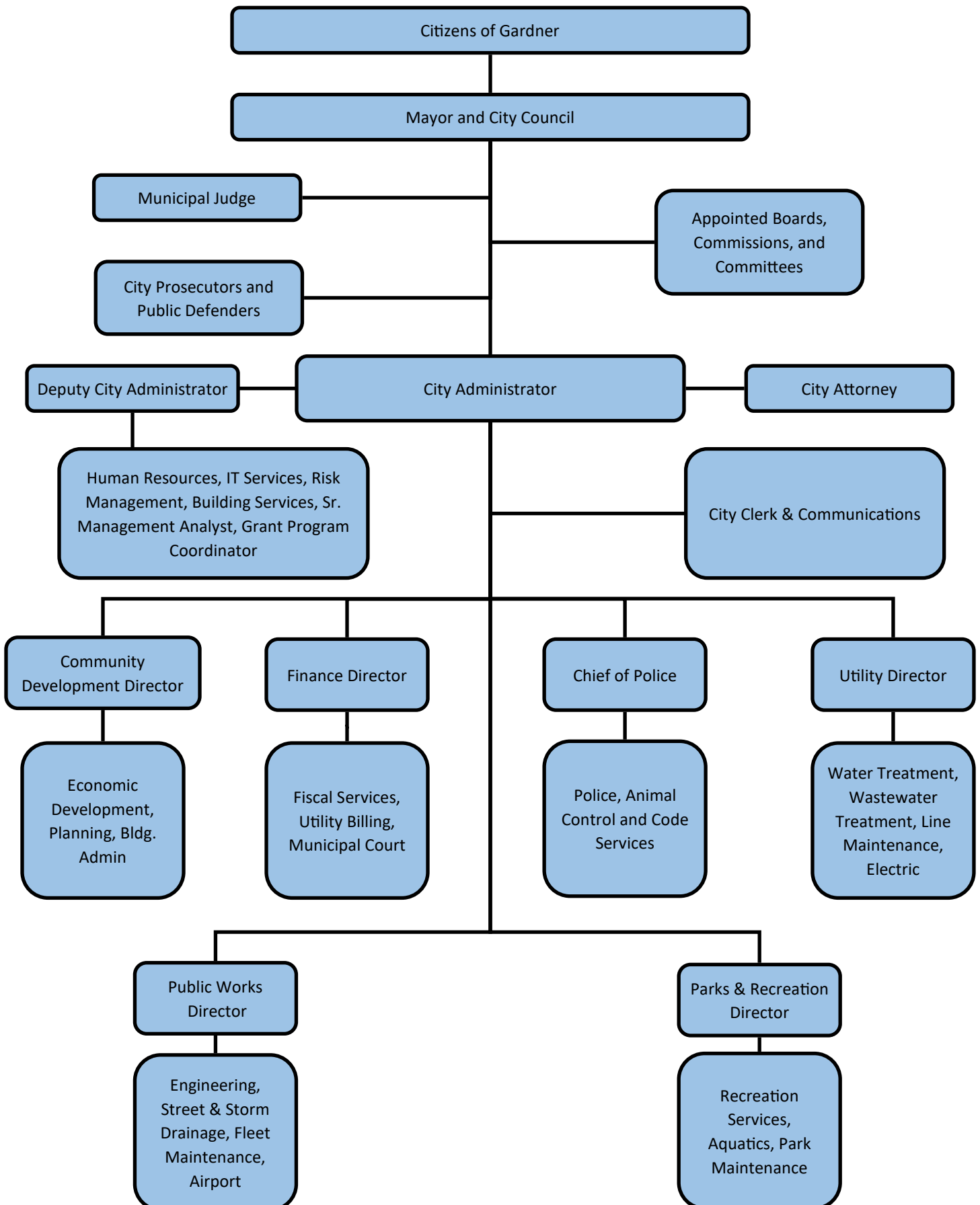
I am confident that this budget represents an appropriate balance of fiscal stewardship and investment in essential public services.

Respectfully yours,

A handwritten signature in blue ink that reads 'Jm Pruetting'.

James Pruetting
City Administrator

City of Gardner — 2027



POSITION SUMMARY



Position Changes from 2025-2027

The 2026 Budget includes a new IT Specialist position, 2 additional Line Maintenance Workers, 2 additional Journeyman Electric Linemen, and a SCADA Specialist. The IT Specialist will primarily support the Police Department and will be located at the Justice Center. The 2 additional line maintenance crew will enable the Line Maintenance Division to form a 2-person CCTV team. The 2 new Journeyman Electric Linemen will help accommodate growth and the future development of a third electric linemen crew. The SCADA Specialist will be responsible for managing the computerized maintenance management system for all three utilities.

The Revised 2026 Budget includes two promotions. The Community Development Specialist will move to Community Development Designer and the Communications Specialist will move to Specialist II. Promotions and reclasses are based on an evaluation of the complexity of their duties compared to other positions.

The 2027 Budget includes a new Street Maintenance Worker and reclassing the Chief Operator position from Pay Range 4 to Pay Range 6. The additional Street Maintenance Worker goes along with a request for a new milling equipment machine that would be paid for from the Infrastructure Special Sales Tax Fund. This is part of an expanded street maintenance program where it is more cost efficient to perform certain repairs in-house rather than outsource them.

Administration

	2025	2026	2027
City Administrator	1	1	1
Deputy City Administrator	1	1	1
Sr. Management Analyst	1	1	1
Communications Manager	1	1	1
Communications Specialist II	0	0	1
Communications Specialist	1	1	0
Executive Assistant	1	1	1
Human Resources Manager	1	1	1
Human Resources Partner	1	1	1
Risk Coordinator	1	1	1
Information Technology Manager	1	1	1
Information Technology Specialist I & II	3	4	4
GIS Analyst	1	1	1
City Clerk	1	1	1
Building Maintenance Supervisor	1	1	1
Building Maintenance Technician	1	1	1
Grant Program Coordinator	1	1	1
Administrative Specialist	1	1	1
TOTAL	19	20	20

POSITION SUMMARY



Community Development

	2025	2026	2027
Community Development Director	1	1	1
Deputy Community Development Director	1	1	1
Customer Service Representative	0.5	0.5	0.5
Principal Planner	1	1	1
Planner I	1	1	1
Community Development Specialist	1	1	0
Community Development Designer	0	0	1
Administrative Specialist	1	1	1
Building Inspector I & II	2	2	2
Building Official	1	1	1
TOTAL	9.5	9.5	9.5

Finance

	2025	2026	2027
Finance Director	1	1	1
Fiscal Services Manager	1	1	1
Sr. Accountant	2	2	2
Staff Accountant	2	2	2
Payroll Administrator	1	1	1
Business Services Manager	1	1	1
Utility Billing Specialist	2	2	2
Lead Utility Billing Specialist	1	1	1
Customer Service Representative	2	2	2
Lead Municipal Court Clerk	1	1	1
Municipal Court Clerk	2	2	2
Accounting Specialist	1	1	1
TOTAL	17	17	17

POSITION SUMMARY



Parks and Recreation

	2025	2026	2027
Parks and Recreation Director	1	1	1
Administrative Specialist	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	2	2
Special Events Coordinator	1	1	1
Park Superintendent	1	1	1
Crew Leader - Parks	1	1	1
Senior Maintenance Worker - Parks	1	1	1
Maintenance Worker - Parks	5	5	5
TOTAL	14	14	14

Police

	2025	2026	2027
Chief of Police	1	1	1
Police Detective	4	4	4
Police Records Clerk	1	1	1
Animal and Code Services Officer	1	1	1
Administrative Specialist	1	1	1
Police Clerk	1	1	1
Police Captain	2	2	2
Police Officer/ School Resource Officer	25	25	25
Police Detective Sergeant	1	1	1
Police Sergeant	8	8	8
Deputy Police Chief	1	1	1
Property Evidence Technician I & II	1	1	1
TOTAL	47	47	47

POSITION SUMMARY



Utilities

	2025	2026	2027
Utility Director	1	1	1
Utility Manager	1	1	1
Sr. Staff Engineer / Staff Engineer	1	1	1
Plant Superintendent (Water/Wastewater)	2	2	2
Chief Operator (Water/Wastewater)	2	2	2
Plant Operator/Apprentice (Water/Wastewater)	10	10	10
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	3	3	3
Maintenance Worker (Water/Wastewater/Line Main.)	6	8	8
Line Maintenance Superintendent	1	1	1
Journeyman Electric Operator	1	1	1
Apprentice Electric Operator	1	1	1
Lead Electric Operator	1	1	1
Engineering Technician I & II	2	2	2
Electric Generation/Substation Manager	1	1	1
Electric Distribution Manager	1	1	1
Lead Lineman	2	2	2
Journeyman/Apprentice Lineman	4	6	6
Journeyman Meterman	1.5	1.5	1.5
Procurement Specialist	1	1	1
Sr. Maintenance Worker Electric	1	1	1
Maintenance Worker (Electric)	1	1	1
Asset Management Coordinator	1	1	1
Meter Technician I & II	2	2	2
SCADA Specialist	0	1	1
Utilities Specialist	1	1	1
TOTAL	48.5	53.5	53.5

POSITION SUMMARY

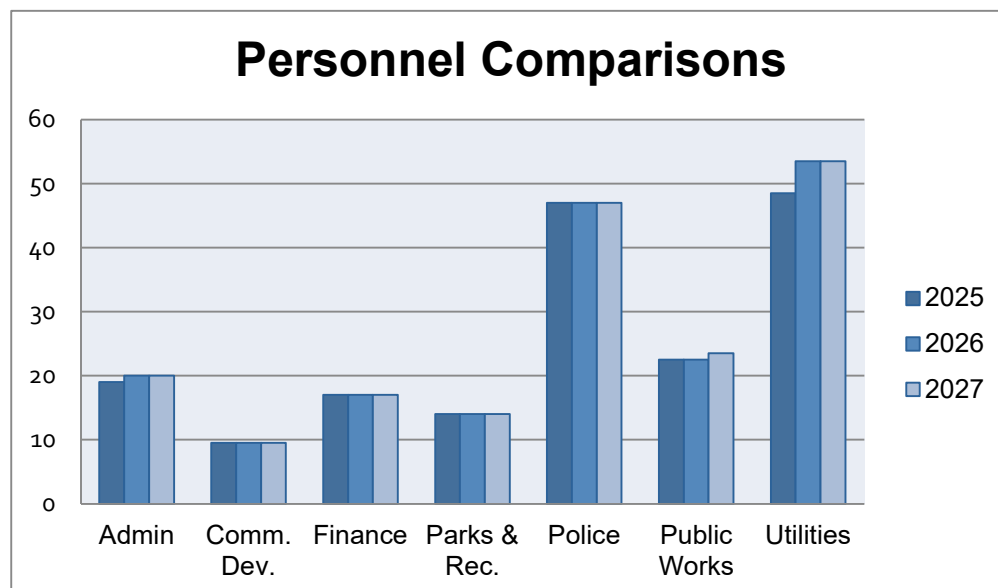


Public Works

	2025	2026	2027
Public Works Director	1	1	1
City Engineer	1	1	1
Sr. Staff Engineer	1	1	1
Staff Engineer	3	3	3
Engineering Technician I & II	3	3	3
Customer Service Representative	0.5	0.5	0.5
Public Works Superintendent	1	1	1
Airport Maintenance Worker	1	1	1
Mechanic	1	1	1
Crew Leader - Streets	1	1	1
Sr. Maintenance Worker - Streets	2	2	2
Maintenance Worker	6	6	7
Administrative Specialist	1	1	1
TOTAL	22.5	22.5	23.5

Grand Total

	2025	2026	2027
Administration	19	20	20
Community Development	9.5	9.5	9.5
Finance	17	17	17
Parks and Recreation	14	14	14
Police	47	47	47
Public Works	22.5	22.5	23.5
Utilities	48.5	53.5	53.5
GRAND TOTAL	177.5	183.5	184.5



In addition to budgeting resources in alignment with the Governing Body's strategic goals, the City must also follow fund accounting requirements. Fund accounting is an accounting system organized on the basis of funds. A fund is a fiscal entity with a set of self-balancing accounts recording financial resources, together with all related liabilities and equity, and the changes therein. These accounting entities are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations. The City has two classifications of funds: Governmental and Proprietary Funds. Funds are further broken down into the following types: General Fund, Debt Service Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds and Internal Service Funds.

Governmental Funds

General Fund (tax supported)

Debt Service Fund (tax-supported)

- Bond and Interest Fund

Special Revenue Funds

- Economic Development
- Special Alcohol/Drug Program
- Special Parks & Recreation
- Special Olympics
- Plaza South CID
- Main St. Marketplace CID
- Main St. Marketplace TIF
- Land Bank
- Law Enforcement Trust
- Municipalities Fight Addiction Fund

Capital Projects Funds

- Capital Improvement Reserve
- Street Improvement
- Special Highway
- Park Improvement
- Benefit District (BD) Project Fund
- Infrastructure Special Sales Tax Fund
- Vehicle and Equipment Replacement Fund (VERF)

Proprietary Funds

Enterprise Funds (fee supported)

Funds that are accounted for in a manner similar to a private business enterprise. The goal of enterprise funds is to fully recover their costs through user fees. Currently, the Airport Fund does not fully recover their costs. The City of Gardner has five Enterprise Funds:

- Electric
- Water
- Wastewater
- Stormwater*
- Airport

Internal Service Funds

Funds that provide internal support to City departments include:

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

*Stormwater currently has no budgeted activity.

Description of Major Funds

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

Major Governmental Funds:

General Fund – The City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund accounts for the general operating transactions of the City including police, public works, parks and recreation, community development, finance, and administration.

Bond and Interest Fund – The fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Improvement Reserve Fund – Accounts for the acquisition and construction of major capital facilities other than those financed by enterprise funds.

Special Highway Fund – Accounts for the State’s motor fuel tax and special county sales and use tax revenues that are restricted to expenditures related to the construction and maintenance of streets, curbs and sidewalks.

Infrastructure Special Sales Tax Fund – Accounts for the sales tax revenues that are restricted to expenditures relating to the rehabilitation of streets, pedestrian trails and bridges.

Major Proprietary Funds:

Electric Fund – An enterprise fund that accounts for the planning, development, production, purchase, transmission and distribution of all electricity for the City.

Water Fund – An enterprise fund that accounts for the operation and maintenance activities of the City’s water treatment and distribution system.

Wastewater Fund – An enterprise fund that accounts for the operation and maintenance activities of the City’s wastewater collection and treatment system.

Appropriated and Non-appropriated Funds

Applicable Kansas statutes require that budgets be legally adopted/appropriated for the General Fund, Special Revenue Funds (unless exempted by a specific statute), Enterprise Funds, and the Debt Service Fund. Appropriation is also required for the Infrastructure Special Sales Tax, Special Highway, Park Improvement and Street Improvement capital project funds.

A legal operating budget is not required for some special revenue and capital projects funds. Non-appropriated funds include Capital Improvement Reserve Fund, BD Project Fund, Vehicle and Equipment Replacement Fund, Special Olympics Fund, and the Law Enforcement Trust Fund.

The City's budget book presents both appropriated and non-appropriated funds to enhance transparency.

Presentation of Funds in Budget Document vs Audited Financial Statements

The budget book presents financial information for all major and nonmajor funds. The City's audited financial statements (in the Annual Comprehensive Financial Report or ACFR) presents financial information for all major funds and all nonmajor funds in aggregate. In the City's ACFR, the Special Olympics Fund, the Land Bank Fund, and the Municipalities Fight Addiction Fund are all combined with the General Fund for financial reporting purposes.

Fund Relationships

The matrix shown below illustrates the relationship between the City's functional units, major funds, and nonmajor funds that directly impact a function's operating budget. The matrix also shows other nonmajor funds that do not directly impact a function's budget in aggregate. The Administration and Finance functions oversee the other nonmajor funds.

		Functions						
		Admin	Community Development	Finance	Parks & Recreation	Police	Public Works	Utilities
	MAJOR GOVERNMENTAL FUNDS:							
Fund	General	x	x	x	x	x	x	x
	Bond and Interest	Governmental (non-utility) debt						
	Capital Improvement Reserve				x	x	x	
	Special Highway						x	
	Infrastructure Special Sales Tax				x		x	
	NON-MAJOR GOVERNMENTAL FUNDS:							
	Special Olympics				x			
	Special Parks				x	x		
	Law Enforcement Trust					x		
	Special Alcohol/Drug	x				x		
	Park Improvement				x			
	Street Improvement						x	
	MAJOR PROPRIETARY FUNDS:							
	Electric							x
	Water							x
	Wastewater							x
	NON-MAJOR PROPRIETARY FUNDS:							
	Airport						x	
	IT Services	x		x				
	Building Services	x		x				
	Risk Services	x		x				
	Utility Billing Services	x		x				x
	Vehicle and Equipment Replacement	x	x	x	x	x	x	x
	Fleet Services	x	x	x	x	x	x	x
	Other Nonmajor Funds	No direct impact on functional budgets.						

BUDGET POLICY:

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- The City must adopt a balanced budget. A balanced budget is defined as current resources (fund balance plus current revenues) equal current expenditures.
- Organizational strategic priorities, the strategic plan, department goals and objectives, and performance metrics must be clearly linked.
- Staff will monitor and routinely report progress towards the achievement of performance goals and targets.
- Performance reporting will focus on results. Effectiveness and efficiency measures are desirable over input and output measures. Performance targets and timeframes should be established when appropriate.
- Performance results will guide policy and budget development. Budget initiatives will be funded to support strategic priorities and achieve performance goals/targets.

ECONOMIC DEVELOPMENT INCENTIVE POLICY:

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

- In the development agreement, the City will reserve the right to suspend or terminate the incentive granted or impose one or more financial penalties or “claw-backs” of the incentives, should the developer fail to comply with its development obligations.
- In 2017, a Small Business Assistance Program was created to encourage local expansion efforts.

PURCHASING POLICY:

- Formally adopted by the City Council on October 16, 1994. Revised on October 16, 2023.
- Department Directors can authorize purchases up to \$15,000.
- The City Administrator can authorize purchases up to \$40,000.
- The City Council must approve any purchases over \$40,000.
- Purchases over \$5,000, but less than \$75,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$40,000 without competitive proposals.
- Purchases of \$75,000 or greater require a competitive sealed bid or proposal process.
- Purchases under \$5,000 are considered small purchases and do not require competitive quotes.
- Purchases shall not be artificially divided so as to constitute a small purchase or to avoid a bidding process.

INVESTMENT POLICY:

- Formally adopted by the City Council on November 16, 1998. Revised on December 15, 2025.
- 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 to be used as a reference for ensuring competitive yields.
- The City will solicit quotes from a minimum of three banks for Certificate of Deposits and/or US Treasury Bills. The interest from investments will be credited on an average monthly ending cash balance of participating funds based on each fund's proportionate share of the invested principal at the time the investment was made.
- 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. 12-1675 and 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 manner prescribed by House Bill 2152.
- The City will diversify its investment by security type and institution if it is economically feasible.

CAPITALIZATION THRESHOLD POLICY:

- Administrative Policy approved by the City Administrator on August 21, 2023.
- The purpose of this policy is to determine how assets are reported in the City's financial statements. Capitalized assets are reported in a government's statement of net position and extend beyond a single reporting period. Items with short, useful lives and/or small monetary value are reported as an expense/expenditure in the period in which they are acquired.
- All land with a value over \$25,000 will be capitalized.
- All vehicles, equipment, and machinery with a value of over \$25,000 and a useful life of over 3 years will be capitalized.
- All intangible assets (right-to-use, utility service rights, etc.) with a value of over \$100,000 and a useful life of over 3 years will be capitalized.
- All buildings, building improvements, and infrastructure with a value of over \$250,000 and a useful life of over 10 years will be capitalized.
- Assets related to federal or state awards may be subject to federal or state capitalization thresholds.

- Upon approval of the Finance Director, the City may choose to capitalize assets that do not meet the minimum cost or useful life thresholds if they are of significant importance to the City.

FINANCIAL POLICY COMPLIANCE:

Financial Policy	Policy Authorization	Original Adoption	Last Revision	Review Methodology	Compliance Status
Budget Policy	Endorsed by the general consensus of the Governing Body	2013	2018	Budget Process and Council Agenda Items	In Compliance
Economic Development Incentive Policy	Formally Adopted by the Governing Body	4/20/2015	3/20/2017	“But for” analysis and/or cost-benefit analysis	In Compliance
Purchasing Policy	Formally Adopted by the Governing Body	10/16/1994	10/16/2023	Council Agenda Items and Purchase Requisition Process	In Compliance
Investment Policy	Formally Adopted by the Governing Body	11/16/1998	12/15/2025	Treasury and Cash Management Reports	In Compliance
Capitalization Threshold Policy	Approved by the City Administrator	8/21/2023	8/21/2023	Year-end Process	In Compliance

The financial policies and provisions above set forth the basic framework for the overall fiscal management of the City. These policies assist with the decision-making process of the City Council and administration and they provide guidelines for evaluating both current activities and proposals for future programs and budgets. Some policies are covered by formally adopted City Council policies while others are covered by administrative policies.

Financial policies aid the City by improving financial management and the creditworthiness of the City. They also serve to ensure that all financial transactions conducted by or on behalf of the City, its agencies, departments, and officials, shall be made in a manner and method which provides for the most efficient and effective management of the financial resources and funds of the City. These policies provide for the protection of the City taxpayer, in accordance with and

utilize established financial management practices, accounting standards and audit requirements.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards and best financial management practices, and which are consistent and comply with applicable state and federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

Basis of Budgeting

The City's budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The budgetary basis of modified accrual means revenues are recognized only when they are measurable and available. All budgets are prepared utilizing the modified accrual basis further modified by the encumbrance method of accounting – that is, commitments such as purchase orders and contracts in addition to disbursements and accounts payable, are recorded as expenditures.

Basis of Budgeting vs. Basis of Accounting

The basis of budgeting is not the same as the basis of accounting used in the City's audited financial statements. The difference between the two methods is that the budgetary basis uses modified accrual for all funds and uses the encumbrance method of accounting, while the basis of accounting used for the City's Annual Comprehensive Financial Report (ACFR) follows Generally Accepted Accounting Principles (GAAP) and uses a combination of modified accrual for governmental funds and accrual for proprietary funds. The difference between the two methods is encumbered amounts are usually treated as expenditures under the budgetary basis, but are never classified as expenditures under the basis of accounting. Also, under the basis for accounting used for proprietary funds, long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but depreciation and amortization expense are recorded. The opposite is usually true under the budgetary basis.

Budget Process & Citizen Engagement

The City of Gardner uses Priority-Based Budgeting, a multi-year results-based planning process to achieve identified goals prioritized by the Governing Body to develop the budget. Each year the City formally adopts the next year's budget. The budget process starts off with a financial year-end update from the prior year, which provides a snapshot of the City's recent financial performance and provides context for upcoming budget discussions. Departments are required to submit their operating budget requests for the next year and capital requests for the 5-year capital improvement planning period by the middle of April. City Management meets with departments to discuss budget requests in late April before making recommendations to the Governing Body. In June, the City Council reviews and provides direction on budget policy and initiatives. In July, the City Council has to determine if it intends to propose a mill levy that exceeds the revenue neutral rate. The City holds public hearings on the revenue neutral rate and budget in September. Additional citizen engagement is encouraged throughout the entire budgeting process through a series of public meetings: Financial Year-end Update (March), Outside Agency Requests (April), Capital Improvement Program (April), Budget Policy and Initiatives (June), Mill Rate Discussion (June), Revenue Neutral Rate Public Hearing (September), and Budget Public Hearing (September).

Budget Law, Transfers and Amendments

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures in an individual fund. The City Administrator is authorized to approve over-expenditures at the departmental level or transfers of budgeted appropriations between

departments. However, management may not amend a fund's total budgeted expenditures without Council approval.

The legal level of budgetary control is the fund level. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the City. All unencumbered appropriations lapse at the end of the year. Encumbered appropriations are not appropriated in the ensuing year's budget but are carried forward until liquidated or cancelled.

Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than ad valorem property taxes. The City must first publish a notice of public hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Revenue Neutral Rate Legislation / Budget Calendar

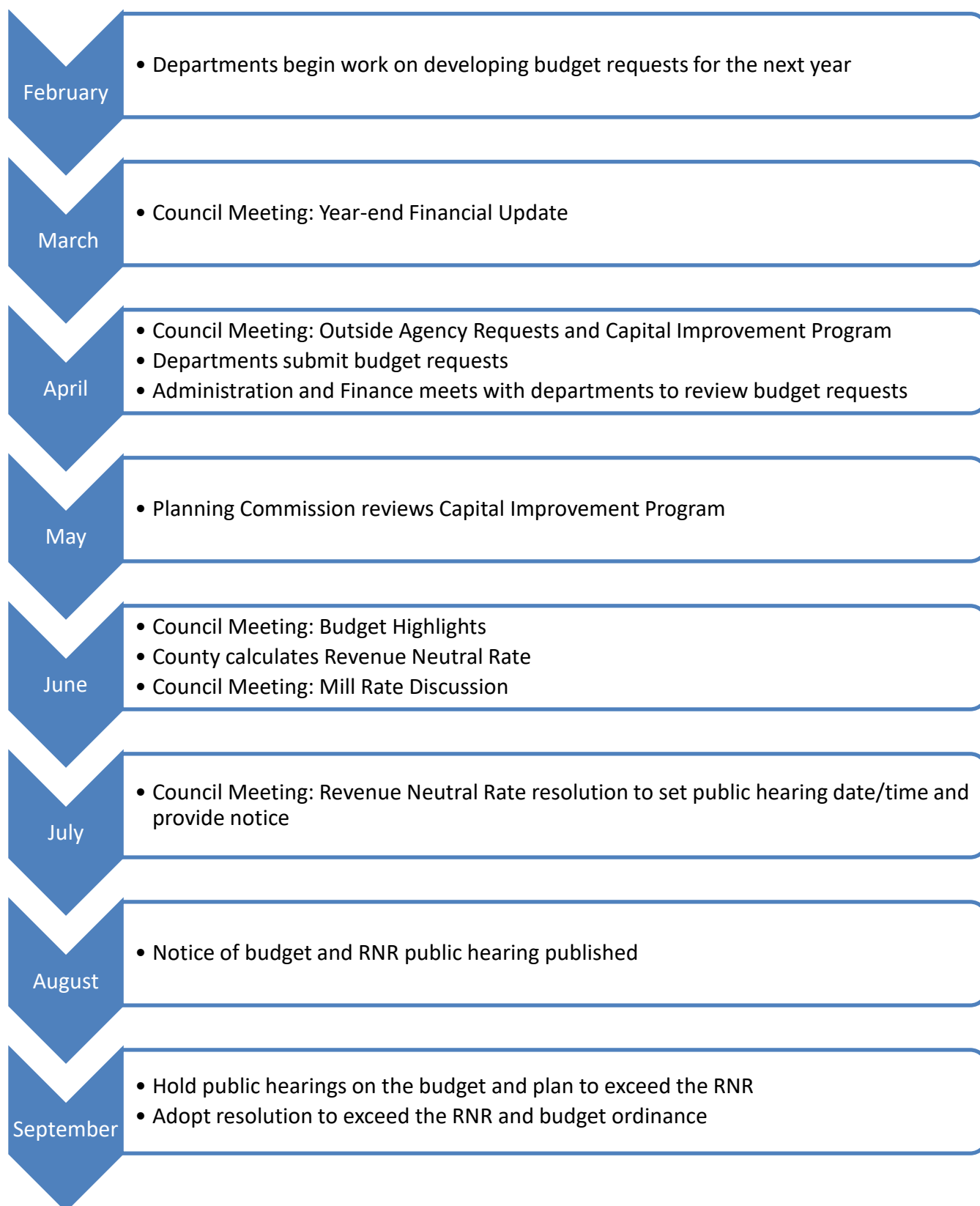
In March 2021, the Kansas Legislature passed Senate Bill (SB) 13 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoption. This change in policy applied to the 2022 budget cycle. The bill repeals the tax lid law and computed tax limits imposed by KSA 79-2925b and KSA 79-2925c. Alternatively the bill introduces the use of a "revenue neutral rate" (RNR), defined as the amount of ad valorem tax revenue levied in the prior year over the current year assessed valuation estimates, expressed as a mill. County clerks are responsible for computing and providing the rate to taxing subdivisions with the budget information estimates.

Timeline:

- June 15th Assessed property valuation estimates distributed from County Clerks (will include Revenue Neutral Rate)
- July 20th Last day to notify County Clerk of intent to levy above RNR
- August 10th County Clerk notifies taxpayers via mail/email of all taxing subdivisions exceeding RNR
- August 10th - September 10th Publication of hearing 10 days prior to hearing for both the RNR hearing and the budget hearing. The RNR hearing must be done prior to or in conjunction with the budget hearing.
- August 20th - September 20th Hold RNR hearing (if applicable) and budget hearing
- August 20th - October 1st Governing Body passes resolution to exceed RNR (if applicable) and formally adopts budget. Governing body certifies budget to County Clerk.

Basis of Budgeting and Budget Process

Gardner's Budget Calendar



CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Appropriated Funds				
	Major Funds				
	General Fund	Bond and Interest Fund	Infrastructure Special Sales Tax	Special Highway	Electric
Funds Available January 1	\$ 8,675,431	\$ 4,568,272	\$ 1,837,245	\$ 3,593,718	\$ 1,070,873
Revenues					
Taxes	\$ 10,763,700	\$ 2,189,500	\$ 1,831,000	\$ -	\$ -
Intergovernmental	3,881,600	713,000	-	2,464,800	-
Special Assessments	-	903,900	-	-	-
License and Permits	940,000	-	-	-	-
Charges for services	3,584,900	-	-	-	22,104,000
Fines and Fees	542,000	-	-	-	-
Investment Earnings	241,000	170,000	64,000	78,000	350,000
Miscellaneous and Other	265,000	1,121,900	3,071,000	16,343,000	26,390,000
Total Revenue	20,218,200	5,098,300	4,966,000	18,885,800	48,844,000
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	171,700	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	38,100	-
Transfer from Main St Marketplace CID	15,400	-	-	-	-
Transfer from Plaza South CID	3,700	-	-	-	-
Transfer from Special Highway	-	1,137,900	-	-	-
Transfer from Street Improvement	-	-	-	2,500,000	-
Transfer from Electric	1,116,200	-	-	-	-
Transfer from Water	-	8,300	-	-	-
Transfer from Wastewater	-	16,600	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	1,307,000	1,162,800	-	2,538,100	-
Total Sources	\$ 21,525,200	\$ 6,261,100	\$ 4,966,000	\$ 21,423,900	\$ 48,844,000
Expenditures					
Personnel Services	\$ 14,784,400	\$ -	\$ -	\$ -	\$ 2,593,800
Operating	3,787,500	-	-	-	14,987,400
Capital Outlay	1,169,700	-	120,000	-	-
Capital Improvement	-	-	4,172,000	22,353,700	13,779,000
Cost Allocation	-	-	-	-	1,041,500
Internal Services	2,239,700	-	-	-	1,642,800
Debt Service	-	5,337,200	630,100	-	880,600
Total Expenditures	21,981,300	5,337,200	4,922,100	22,353,700	34,925,100
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	1,116,200
Transfer to Debt Service	-	-	-	1,137,900	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to VERF Fund	187,700	-	-	-	3,800
Transfer to Wastewater	-	-	-	-	153,000
Total Transfers to Other Funds	187,700	-	-	1,137,900	1,273,000
Total Uses	\$ 22,169,000	\$ 5,337,200	\$ 4,922,100	\$ 23,491,600	\$ 36,198,100
Sources Over(Under) Uses	(643,800)	923,900	43,900	(2,067,700)	12,645,900
Funds Available December 31	\$ 8,031,631	\$ 5,492,172	\$ 1,881,145	\$ 1,526,018	\$ 13,716,773

CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Appropriated Funds				
	Major Funds			Non-Major Funds	
	Electric Capital Replacement	Water	Wastewater	Economic Development	Main St Marketplace TIF
Funds Available January 1	\$ 3,649,316	\$ 2,684,873	\$ (8,988,489)	\$ 774,314	\$ 72,959
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 350,000	\$ 505,800
Intergovernmental	-	-	3,850,000	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	8,950,000	7,918,000	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	146,000	100,000	200,000	23,000	-
Miscellaneous and Other	-	12,900,000	21,565,000	-	-
Total Revenue	146,000	21,950,000	33,533,000	373,000	505,800
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Street Improvement	-	-	-	-	-
Transfer from Electric	-	-	153,000	-	-
Transfer from Water	-	-	153,000	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	306,000	-	-
Total Sources	\$ 146,000	\$ 21,950,000	\$ 33,839,000	\$ 373,000	\$ 505,800
Expenditures					
Personnel Services	\$ -	\$ 1,692,300	\$ 1,603,200	\$ -	\$ -
Operating	-	3,995,000	1,767,100	195,000	467,700
Capital Outlay	-	-	340,000	-	-
Capital Improvement	-	32,581,000	12,003,000	-	-
Cost Allocation	-	585,800	378,000	-	-
Internal Services	-	797,400	802,800	-	-
Debt Service	-	1,835,100	3,273,600	-	-
Total Expenditures	-	41,486,600	20,167,700	195,000	467,700
Transfer to Other Funds					
Transfer to General Fund	-	-	-	171,700	-
Transfer to Debt Service	-	8,300	16,600	-	-
Transfer to Special Highway Fund	-	-	-	-	38,100
Transfer to VERF Fund	-	75,500	68,700	-	-
Transfer to Wastewater	-	153,000	-	-	-
Total Transfers to Other Funds	-	236,800	85,300	171,700	38,100
Total Uses	\$ -	\$ 41,723,400	\$ 20,253,000	\$ 366,700	\$ 505,800
Sources Over(Under) Uses	146,000	(19,773,400)	13,586,000	6,300	-
Funds Available December 31	\$ 3,795,316	\$ (17,088,527)	\$ 4,597,511	\$ 780,614	\$ 72,959

CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Appropriated Funds					
	Non-Major Funds					
	Main St Marketplace CID	Land Bank	Plaza South CID	Municipalities Fight Addiction	Special Alcohol & Drug	Special Parks
Funds Available January 1	\$ -	\$ 505,670	\$ -	\$ 177,929	\$ 262,009	\$ 322,542
Revenues						
Taxes	\$ 524,500	\$ -	\$ 127,300	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	76,600	76,600
Special Assessments	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Investment Earnings	-	100	-	-	10,000	7,000
Miscellaneous and Other	-	-	-	-	-	-
Total Revenue	524,500	100	127,300	-	86,600	83,600
Transfers from Other Funds						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-	-
Transfer from Street Improvement	-	-	-	-	-	-
Transfer from Electric	-	-	-	-	-	-
Transfer from Water	-	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Total Sources	\$ 524,500	\$ 100	\$ 127,300	\$ -	\$ 86,600	\$ 83,600
Expenditures						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	509,100	-	123,600	70,000	61,000	-
Capital Outlay	-	-	-	-	-	90,000
Capital Improvement	-	-	-	-	-	-
Cost Allocation	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	509,100	-	123,600	70,000	61,000	90,000
Transfer to Other Funds						
Transfer to General Fund	15,400	-	3,700	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-	-
Transfer to VERF Fund	-	-	-	-	-	-
Transfer to Wastewater	-	-	-	-	-	-
Total Transfers to Other Funds	15,400	-	3,700	-	-	-
Total Uses	\$ 524,500	\$ -	\$ 127,300	\$ 70,000	\$ 61,000	\$ 90,000
Sources Over(Under) Uses	-	100	-	(70,000)	25,600	(6,400)
Funds Available December 31	\$ -	\$ 505,770	\$ -	\$ 107,929	\$ 287,609	\$ 316,142

CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Appropriated Funds					
	Non-Major Funds					
	Park Improvement Reserve	Street Improvement	Airport	Risk Services	Information Technology	Building Services
Funds Available January 1	\$ 446,944	\$ 3,974,851	\$ 327,845	\$ -	\$ -	\$ -
Revenues						
Taxes	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,102,500	-	-	-
Special Assessments	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Charges for services	134,000	-	305,400	1,990,600	1,424,400	744,400
Fines and Fees	-	-	-	-	-	-
Investment Earnings	17,000	52,000	9,000	-	-	-
Miscellaneous and Other	-	-	-	-	-	-
Total Revenue	151,000	552,000	1,416,900	1,990,600	1,424,400	744,400
Transfers from Other Funds						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-	-
Transfer from Street Improvement	-	-	-	-	-	-
Transfer from Electric	-	-	-	-	-	-
Transfer from Water	-	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Total Sources	\$ 151,000	\$ 552,000	\$ 1,416,900	\$ 1,990,600	\$ 1,424,400	\$ 744,400
Expenditures						
Personnel Services	\$ -	\$ -	\$ 38,800	\$ 95,700	\$ 665,400	\$ 198,400
Operating	-	-	163,600	1,794,800	587,100	322,100
Capital Outlay	-	-	-	-	40,000	152,500
Capital Improvement	-	-	1,250,000	-	-	-
Cost Allocation	-	-	-	100,100	85,600	48,800
Internal Services	-	-	44,800	-	46,300	16,900
Debt Service	-	-	-	-	-	-
Total Expenditures	-	-	1,497,200	1,990,600	1,424,400	738,700
Transfer to Other Funds						
Transfer to General Fund	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to Special Highway Fund	-	2,500,000	-	-	-	-
Transfer to VERF Fund	-	-	-	-	-	5,700
Transfer to Wastewater	-	-	-	-	-	-
Total Transfers to Other Funds	-	2,500,000	-	-	-	5,700
Total Uses	\$ -	\$ 2,500,000	\$ 1,497,200	\$ 1,990,600	\$ 1,424,400	\$ 744,400
Sources Over(Under) Uses	151,000	(1,948,000)	(80,300)	-	-	-
Funds Available December 31	\$ 597,944	\$ 2,026,851	\$ 247,545	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Appropriated Funds			Non-Appropriated Funds	
	Non-Major Funds			Major Fund	Non-Major Funds
	Utility Billing	Fleet	Appropriated Sub-Total	Capital Improvement Reserve	Law Enforcement
Funds Available January 1	\$ -	\$ -	\$ 23,956,302	\$ 722,602	\$ 14,359
Revenues					
Taxes	\$ -	\$ -	\$ 16,791,800	\$ -	\$ -
Intergovernmental	-	-	12,165,100	735,300	-
Special Assessments	-	-	903,900	-	-
License and Permits	-	-	940,000	-	-
Charges for services	1,340,700	351,200	48,847,600	15,600	-
Fines and Fees	-	-	542,000	-	-
Investment Earnings	-	-	1,467,100	25,000	400
Miscellaneous and Other	-	-	81,655,900	135,300	-
Total Revenue	1,340,700	351,200	163,313,400	911,200	400
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	-	-	171,700	-	-
Transfer from Main St Marketplace TIF	-	-	38,100	-	-
Transfer from Main St Marketplace CID	-	-	15,400	-	-
Transfer from Plaza South CID	-	-	3,700	-	-
Transfer from Special Highway	-	-	1,137,900	-	-
Transfer from Street Improvement	-	-	2,500,000	-	-
Transfer from Electric	-	-	1,269,200	-	-
Transfer from Water	-	-	161,300	-	-
Transfer from Wastewater	-	-	16,600	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	5,313,900	-	-
Total Sources	\$ 1,340,700	\$ 351,200	\$ 168,627,300	\$ 911,200	\$ 400
Expenditures					
Personnel Services	\$ 580,300	\$ 92,600	\$ 22,344,900	\$ -	\$ -
Operating	517,600	117,100	29,465,700	-	-
Capital Outlay	-	-	1,912,200	-	-
Capital Improvement	-	-	86,138,700	1,346,500	-
Cost Allocation	149,200	119,900	2,508,900	-	-
Internal Services	93,600	21,600	5,705,900	-	-
Debt Service	-	-	11,956,600	-	-
Total Expenditures	1,340,700	351,200	160,032,900	1,346,500	-
Transfer to Other Funds					
Transfer to General Fund	-	-	1,307,000	-	-
Transfer to Debt Service	-	-	1,162,800	-	-
Transfer to Special Highway Fund	-	-	2,538,100	-	-
Transfer to VERF Fund	-	-	341,400	-	-
Transfer to Wastewater	-	-	306,000	-	-
Total Transfers to Other Funds	-	-	5,655,300	-	-
Total Uses	\$ 1,340,700	\$ 351,200	\$ 165,688,200	\$ 1,346,500	\$ -
Sources Over(Under) Uses	-	-	2,939,100	(435,300)	400
Funds Available December 31	\$ -	\$ -	\$ 26,895,402	\$ 287,302	\$ 14,759

CONSOLIDATED FINANCIAL SCHEDULE



2026 Estimated Budget Budget Summary - All Funds

	Non-Appropriated Funds				
	Non-Major Funds				
	Special Olympics	BD Project Fund	VERF Fund	Non- Appropriated Funds Sub- Total	All Funds Total
Funds Available January 1	\$ 4,512	\$ 702,280	\$ 276,505	\$ 1,720,258	\$ 25,676,560
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 16,791,800
Intergovernmental	-	-	-	735,300	12,900,400
Special Assessments	-	-	-	-	903,900
License and Permits	-	-	-	-	940,000
Charges for services	-	-	-	15,600	48,863,200
Fines and Fees	-	-	-	-	542,000
Investment Earnings	200	30,000	7,000	62,600	1,529,700
Miscellaneous and Other	8,000	889,000	-	1,032,300	82,688,200
Total Revenue	8,200	919,000	7,000	1,845,800	165,159,200
Transfers from Other Funds					
Transfer from General Fund	-	-	187,700	187,700	187,700
Transfer from Economic Development Fund	-	-	-	-	171,700
Transfer from Main St Marketplace TIF	-	-	-	-	38,100
Transfer from Main St Marketplace CID	-	-	-	-	15,400
Transfer from Plaza South CID	-	-	-	-	3,700
Transfer from Special Highway	-	-	-	-	1,137,900
Transfer from Street Improvement	-	-	-	-	2,500,000
Transfer from Electric	-	-	3,800	3,800	1,273,000
Transfer from Water	-	-	75,500	75,500	236,800
Transfer from Wastewater	-	-	68,700	68,700	85,300
Transfer from Building Services	-	-	5,700	5,700	5,700
Total Transfers from Other Funds	-	-	341,400	341,400	5,655,300
Total Sources	\$ 8,200	\$ 919,000	\$ 348,400	\$ 2,187,200	\$ 170,814,500
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 22,344,900
Operating	8,000	-	-	8,000	29,473,700
Capital Outlay	-	-	465,000	465,000	2,377,200
Capital Improvement	-	1,418,600	-	2,765,100	88,903,800
Cost Allocation	-	-	-	-	2,508,900
Internal Services	-	-	-	-	5,705,900
Debt Service	-	-	-	-	11,956,600
Total Expenditures	8,000	1,418,600	465,000	3,238,100	163,271,000
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	1,307,000
Transfer to Debt Service	-	-	-	-	1,162,800
Transfer to Special Highway Fund	-	-	-	-	2,538,100
Transfer to VERF Fund	-	-	-	-	341,400
Transfer to Wastewater	-	-	-	-	306,000
Total Transfers to Other Funds	-	-	-	-	5,655,300
Total Uses	\$ 8,000	\$ 1,418,600	\$ 465,000	\$ 3,238,100	\$ 168,926,300
Sources Over(Under) Uses	200	(499,600)	(116,600)	(1,050,900)	1,888,200
Funds Available December 31	\$ 4,712	\$ 202,680	\$ 159,905	\$ 669,358	\$ 27,564,760

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Appropriated Funds				
	Major Funds				
	General Fund	Bond and Interest Fund	Infrastructure Special Sales Tax	Special Highway	Electric
Funds Available January 1	\$ 8,031,631	\$ 5,492,172	\$ 1,881,145	\$ 1,526,018	\$ 13,716,773
Revenues					
Taxes	\$ 11,194,100	\$ 2,289,100	\$ 1,904,000	\$ -	\$ -
Intergovernmental	4,042,000	285,000	-	9,547,000	-
Special Assessments	-	981,700	-	-	-
License and Permits	838,000	-	-	-	-
Charges for services	3,715,900	-	-	-	22,839,000
Fines and Fees	583,000	-	-	-	-
Investment Earnings	200,000	140,000	66,000	53,000	480,000
Miscellaneous and Other	289,000	-	-	5,544,000	45,000
Total Revenue	20,862,000	3,695,800	1,970,000	15,144,000	23,364,000
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	178,600	453,300	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	35,900	-
Transfer from Main St Marketplace CID	15,700	-	-	-	-
Transfer from Plaza South CID	3,800	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Special Highway	-	1,345,800	-	-	-
Transfer from Electric	1,159,800	-	-	-	-
Transfer from Water	-	8,200	-	-	-
Transfer from Wastewater	-	16,400	-	-	-
Transfer from Airport	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Transfer from Fleet Services	-	-	-	-	-
Total Transfers from Other Funds	1,357,900	1,823,700	-	35,900	-
Total Sources	\$ 22,219,900	\$ 5,519,500	\$ 1,970,000	\$ 15,179,900	\$ 23,364,000
Expenditures					
Personnel Services	\$ 15,424,700	\$ -	\$ -	\$ -	\$ 2,600,200
Operating	3,775,800	-	-	-	15,486,300
Capital Outlay	502,100	-	378,000	-	200,000
Capital Improvement	-	-	1,340,000	12,586,000	-
Cost Allocation	-	-	-	-	1,111,000
Internal Services	2,442,200	-	-	-	1,645,400
Debt Service	-	6,428,900	852,800	-	2,804,100
Total Expenditures	22,144,800	6,428,900	2,570,800	12,586,000	23,847,000
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	1,159,800
Transfer to Wastewater	-	-	-	-	176,600
Transfer to Debt Service	-	-	-	1,345,800	-
Transfer to VERF Fund	409,700	-	-	-	4,400
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	409,700	-	-	1,345,800	1,340,800
Total Uses	\$ 22,554,500	\$ 6,428,900	\$ 2,570,800	\$ 13,931,800	\$ 25,187,800
Sources Over(Under) Uses	(334,600)	(909,400)	(600,800)	1,248,100	(1,823,800)
Funds Available December 31	\$ 7,697,031	\$ 4,582,772	\$ 1,280,345	\$ 2,774,118	\$ 11,892,973

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Appropriated Funds				
	Major Funds			Non-Major Funds	
	Electric Capital Replacement	Water	Wastewater	Economic Development	Main St Marketplace TIF
Funds Available January 1	\$ 3,795,316	\$ (17,088,527)	\$ 4,597,511	\$ 780,614	\$ 72,959
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 532,000	\$ 512,500
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	9,520,000	8,353,000	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	133,000	124,000	161,000	27,000	-
Miscellaneous and Other	-	22,000,000	5,600,000	-	-
Total Revenue	133,000	31,644,000	14,114,000	559,000	512,500
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Electric	-	-	176,600	-	-
Transfer from Water	-	-	174,400	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Airport	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Transfer from Fleet Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	351,000	-	-
Total Sources	\$ 133,000	\$ 31,644,000	\$ 14,465,000	\$ 559,000	\$ 512,500
Expenditures					
Personnel Services	\$ -	\$ 1,809,500	\$ 1,804,400	\$ -	\$ -
Operating	-	3,709,300	1,419,200	220,000	476,600
Capital Outlay	-	22,000	225,000	-	-
Capital Improvement	-	350,000	4,715,800	-	-
Cost Allocation	-	618,800	426,300	-	-
Internal Services	-	816,600	815,100	-	-
Debt Service	-	2,628,500	5,295,400	-	-
Total Expenditures	-	9,954,700	14,701,200	220,000	476,600
Transfer to Other Funds					
Transfer to General Fund	-	-	-	178,600	-
Transfer to Wastewater	-	174,400	-	-	-
Transfer to Debt Service	-	8,200	16,400	453,300	-
Transfer to VERF Fund	-	129,700	114,500	-	-
Transfer to Special Highway Fund	-	-	-	-	35,900
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	-	312,300	130,900	631,900	35,900
Total Uses	\$ -	\$ 10,267,000	\$ 14,832,100	\$ 851,900	\$ 512,500
Sources Over(Under) Uses	133,000	21,377,000	(367,100)	(292,900)	-
Funds Available December 31	\$ 3,928,316	\$ 4,288,473	\$ 4,230,411	\$ 487,714	\$ 72,959

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Appropriated Funds					
	Non-Major Funds					
	Main St Marketplace CID	Land Bank	Plaza South CID	Municipalities Fight Addiction	Special Alcohol & Drug	Special Parks
Funds Available January 1	\$ -	\$ 505,770	\$ -	\$ 107,929	\$ 287,609	\$ 316,142
Revenues						
Taxes	\$ 532,300	\$ -	\$ 129,900	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	80,000	80,000
Special Assessments	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Investment Earnings	-	100	-	-	10,000	11,000
Miscellaneous and Other	-	-	-	-	-	-
Total Revenue	532,300	100	129,900	-	90,000	91,000
Transfers from Other Funds						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-	-
Transfer from Electric	-	-	-	-	-	-
Transfer from Water	-	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-	-
Transfer from Airport	-	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-	-
Transfer from Fleet Services	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Total Sources	\$ 532,300	\$ 100	\$ 129,900	\$ -	\$ 90,000	\$ 91,000
Expenditures						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	516,600	-	126,100	50,000	72,000	-
Capital Outlay	-	-	-	-	-	251,000
Capital Improvement	-	-	-	-	-	-
Cost Allocation	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	516,600	-	126,100	50,000	72,000	251,000
Transfer to Other Funds						
Transfer to General Fund	15,700	-	3,800	-	-	-
Transfer to Wastewater	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to VERF Fund	-	-	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-	-
Total Transfers to Other Funds	15,700	-	3,800	-	-	-
Total Uses	\$ 532,300	\$ -	\$ 129,900	\$ 50,000	\$ 72,000	\$ 251,000
Sources Over(Under) Uses	-	100	-	(50,000)	18,000	(160,000)
Funds Available December 31	\$ -	\$ 505,870	\$ -	\$ 57,929	\$ 305,609	\$ 156,142

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Appropriated Funds					
	Non-Major Funds					
	Park Improvement Reserve	Street Improvement	Airport	Risk Services	Information Technology	Building Services
Funds Available January 1	\$ 597,944	\$ 2,026,851	\$ 247,545	\$ -	\$ -	\$ -
Revenues						
Taxes	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-
Charges for services	184,000	-	322,400	2,085,500	1,477,400	637,900
Fines and Fees	-	-	-	-	-	-
Investment Earnings	21,000	71,000	4,500	-	-	-
Miscellaneous and Other	-	-	-	-	-	-
Total Revenue	205,000	221,000	326,900	2,085,500	1,477,400	637,900
Transfers from Other Funds						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-	-
Transfer from Electric	-	-	-	-	-	-
Transfer from Water	-	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-	-
Transfer from Airport	-	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-	-
Transfer from Fleet Services	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Total Sources	\$ 205,000	\$ 221,000	\$ 326,900	\$ 2,085,500	\$ 1,477,400	\$ 637,900
Expenditures						
Personnel Services	\$ -	\$ -	\$ 39,600	\$ 98,200	\$ 663,200	\$ 172,700
Operating	-	-	163,600	1,880,400	628,100	366,400
Capital Outlay	-	-	-	-	40,000	30,000
Capital Improvement	-	-	-	-	-	-
Cost Allocation	-	-	-	106,900	90,400	45,800
Internal Services	-	-	70,300	-	55,700	17,500
Debt Service	-	-	-	-	-	-
Total Expenditures	-	-	273,500	2,085,500	1,477,400	632,400
Transfer to Other Funds						
Transfer to General Fund	-	-	-	-	-	-
Transfer to Wastewater	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-
Transfer to VERF Fund	-	-	7,200	-	-	5,500
Transfer to Special Highway Fund	-	-	-	-	-	-
Transfer to Capital Improvement Reserve	500,000	-	-	-	-	-
Total Transfers to Other Funds	500,000	-	7,200	-	-	5,500
Total Uses	\$ 500,000	\$ -	\$ 280,700	\$ 2,085,500	\$ 1,477,400	\$ 637,900
Sources Over(Under) Uses	(295,000)	221,000	46,200	-	-	-
Funds Available December 31	\$ 302,944	\$ 2,247,851	\$ 293,745	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Appropriated Funds			Non-Appropriated Funds	
	Non-Major Funds			Major Fund	Non-Major Funds
	Utility Billing	Fleet	Appropriated Sub-Total	Capital Improvement Reserve	Law Enforcement
Funds Available January 1	\$ -	\$ -	\$ 26,895,402	\$ 287,302	\$ 14,759
Revenues					
Taxes	\$ -	\$ -	\$ 17,243,900	\$ -	\$ -
Intergovernmental	-	-	14,034,000	-	-
Special Assessments	-	-	981,700	-	-
License and Permits	-	-	838,000	-	-
Charges for services	1,384,700	415,000	50,934,800	16,000	-
Fines and Fees	-	-	583,000	-	-
Investment Earnings	-	-	1,501,600	10,000	300
Miscellaneous and Other	-	-	33,478,000	3,500,000	-
Total Revenue	1,384,700	415,000	119,595,000	3,526,000	300
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Economic Development Fund	-	-	631,900	-	-
Transfer from Main St Marketplace TIF	-	-	35,900	-	-
Transfer from Main St Marketplace CID	-	-	15,700	-	-
Transfer from Plaza South CID	-	-	3,800	-	-
Transfer from Park Improvement	-	-	-	500,000	-
Transfer from Special Highway	-	-	1,345,800	-	-
Transfer from Electric	-	-	1,336,400	-	-
Transfer from Water	-	-	182,600	-	-
Transfer from Wastewater	-	-	16,400	-	-
Transfer from Airport	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Transfer from Fleet Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	3,568,500	500,000	-
Total Sources	\$ 1,384,700	\$ 415,000	\$ 123,163,500	\$ 4,026,000	\$ 300
Expenditures					
Personnel Services	\$ 578,500	\$ 94,000	\$ 23,285,000	\$ -	\$ -
Operating	531,600	209,500	29,631,500	-	-
Capital Outlay	-	-	1,648,100	-	-
Capital Improvement	-	-	18,991,800	4,155,600	-
Cost Allocation	152,900	89,800	2,641,900	-	-
Internal Services	121,700	15,900	6,000,400	-	-
Debt Service	-	-	18,009,700	-	-
Total Expenditures	1,384,700	409,200	100,208,400	4,155,600	-
Transfer to Other Funds					
Transfer to General Fund	-	-	1,357,900	-	-
Transfer to Wastewater	-	-	351,000	-	-
Transfer to Debt Service	-	-	1,823,700	-	-
Transfer to VERF Fund	-	5,800	676,800	-	-
Transfer to Special Highway Fund	-	-	35,900	-	-
Transfer to Capital Improvement Reserve	-	-	500,000	-	-
Total Transfers to Other Funds	-	5,800	4,745,300	-	-
Total Uses	\$ 1,384,700	\$ 415,000	\$ 104,953,700	\$ 4,155,600	\$ -
Sources Over(Under) Uses	-	-	18,209,800	(129,600)	300
Funds Available December 31	\$ -	\$ -	\$ 45,105,202	\$ 157,702	\$ 15,059

CONSOLIDATED FINANCIAL SCHEDULE



2027 Budget

Budget Summary - All Funds

	Non-Appropriated Funds				
	Non-Major Funds				
	Special Olympics	BD Project Fund	VERF Fund	Non- Appropriated Funds Sub- Total	All Funds Total
Funds Available January 1	\$ 4,712	\$ 202,680	\$ 159,905	\$ 669,358	\$ 27,564,760
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 17,243,900
Intergovernmental	-	-	-	-	14,034,000
Special Assessments	-	-	-	-	981,700
License and Permits	-	-	-	-	838,000
Charges for services	-	-	-	16,000	50,950,800
Fines and Fees	-	-	-	-	583,000
Investment Earnings	200	-	6,000	16,500	1,518,100
Miscellaneous and Other	8,000	5,000,000	-	8,508,000	41,986,000
Total Revenue	8,200	5,000,000	6,000	8,540,500	128,135,500
Transfers from Other Funds					
Transfer from General Fund	-	-	409,700	409,700	409,700
Transfer from Economic Development Fund	-	-	-	-	631,900
Transfer from Main St Marketplace TIF	-	-	-	-	35,900
Transfer from Main St Marketplace CID	-	-	-	-	15,700
Transfer from Plaza South CID	-	-	-	-	3,800
Transfer from Park Improvement	-	-	-	500,000	500,000
Transfer from Special Highway	-	-	-	-	1,345,800
Transfer from Electric	-	-	4,400	4,400	1,340,800
Transfer from Water	-	-	129,700	129,700	312,300
Transfer from Wastewater	-	-	114,500	114,500	130,900
Transfer from Airport	-	-	7,200	7,200	7,200
Transfer from Building Services	-	-	5,500	5,500	5,500
Transfer from Fleet Services	-	-	5,800	5,800	5,800
Total Transfers from Other Funds	-	-	676,800	1,176,800	4,745,300
Total Sources	\$ 8,200	\$ 5,000,000	\$ 682,800	\$ 9,717,300	\$ 132,880,800
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 23,285,000
Operating	8,000	-	-	8,000	29,639,500
Capital Outlay	-	-	676,800	676,800	2,324,900
Capital Improvement	-	5,000,000	-	9,155,600	28,147,400
Cost Allocation	-	-	-	-	2,641,900
Internal Services	-	-	-	-	6,000,400
Debt Service	-	-	-	-	18,009,700
Total Expenditures	8,000	5,000,000	676,800	9,840,400	110,048,800
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	1,357,900
Transfer to Wastewater	-	-	-	-	351,000
Transfer to Debt Service	-	-	-	-	1,823,700
Transfer to VERF Fund	-	-	-	-	676,800
Transfer to Special Highway Fund	-	-	-	-	35,900
Transfer to Capital Improvement Reserve	-	-	-	-	500,000
Total Transfers to Other Funds	-	-	-	-	4,745,300
Total Uses	\$ 8,000	\$ 5,000,000	\$ 676,800	\$ 9,840,400	\$ 114,794,100
Sources Over(Under) Uses	200	-	6,000	(123,100)	18,086,700
Funds Available December 31	\$ 4,912	\$ 202,680	\$ 165,905	\$ 546,258	\$ 45,651,460

CONSOLIDATED FINANCIAL SCHEDULE



2025-2027

Budget Summary - All Funds

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Funds Available January 1	\$ 10,758,624	\$ 23,167,624	\$ 25,676,560	\$ 27,564,760
Revenues				
Taxes	\$ 16,179,850	\$ 16,424,900	\$ 16,791,800	\$ 17,243,900
Intergovernmental	7,132,834	15,259,100	12,900,400	14,034,000
Special Assessments	1,027,423	903,900	903,900	981,700
License and Permits	964,590	603,400	940,000	838,000
Charges for services	45,603,378	48,447,100	48,863,200	50,950,800
Fines and Fees	541,390	566,000	542,000	583,000
Investment Earnings	2,509,949	1,747,600	1,529,700	1,518,100
Miscellaneous and Other	30,384,928	57,787,600	82,688,200	41,986,000
Total Revenue	104,344,342	141,739,600	165,159,200	128,135,500
Transfers from Other Funds				
Transfer from General Fund	-	187,700	187,700	409,700
Transfer from Economic Development Fund	165,100	171,700	171,700	631,900
Transfer from Main St Marketplace TIF	41,654	38,100	38,100	35,900
Transfer from Waverly Plaza CID	13,406	15,400	15,400	15,700
Transfer from Plaza South CID	1,254	3,700	3,700	3,800
Transfer from Other Projects	23,592	-	-	-
Transfer from Park Improvement	-	-	-	500,000
Transfer from Special Highway	1,136,500	1,472,800	1,137,900	1,345,800
Transfer from Street Improvement	-	2,500,000	2,500,000	-
Transfer from Electric	1,265,600	4,768,000	1,273,000	1,340,800
Transfer from Water	235,200	236,800	236,800	312,300
Transfer from Wastewater	83,800	85,300	85,300	130,900
Transfer from Airport	500,000	-	-	7,200
Transfer from Building Services	5,600	5,700	5,700	5,500
Transfer from Fleet Services	-	-	-	5,800
Total Transfers from Other Funds	3,471,706	9,485,200	5,655,300	4,745,300
Total Sources	\$ 107,816,048	\$ 151,224,800	\$ 170,814,500	\$ 132,880,800
Expenditures				
Personnel Services	\$ 20,337,297	\$ 22,304,600	\$ 22,344,900	\$ 23,285,000
Operating	25,911,188	26,987,400	29,473,700	29,639,500
Capital Outlay	2,174,555	1,661,600	2,377,200	2,324,900
Capital Improvement	22,318,118	44,897,000	88,903,800	28,147,400
Cost Allocation	2,226,396	2,508,900	2,508,900	2,641,900
Internal Services	5,007,617	5,705,900	5,705,900	6,000,400
Debt Service	11,451,235	16,934,100	11,956,600	18,009,700
Total Expenditures	89,426,406	120,999,500	163,271,000	110,048,800
Transfer to Other Funds				
Transfer to General Fund	1,288,660	1,302,000	1,307,000	1,357,900
Transfer to Debt Service	1,184,692	1,497,700	1,162,800	1,823,700
Transfer to VERF Fund	150,700	341,400	341,400	676,800
Transfer to Special Highway Fund	41,654	2,538,100	2,538,100	35,900
Transfer to Electric Fund	500,000	-	-	-
Transfer to Wastewater	306,000	306,000	306,000	351,000
Transfer to Airport	-	3,500,000	-	-
Transfer to Capital Improvement Reserve	-	-	-	500,000
Total Transfers to Other Funds	3,471,706	9,485,200	5,655,300	4,745,300
Total Uses	\$ 92,898,112	\$ 130,484,700	\$ 168,926,300	\$ 114,794,100
Sources Over(Under) Uses	14,917,936	20,740,100	1,888,200	18,086,700
Funds Available December 31	\$ 25,676,560	\$ 43,907,724	\$ 27,564,760	\$ 45,651,460

Major Funds - Appropriated

General Fund

2027 Projected Beginning Fund Balance: \$8,031,631
2027 Projected End of Year Fund Balance: \$7,697,031

The decrease in fund balance is due to an intentional spend down of reserves in the General Fund. This includes an increase in the transfer to the Vehicle and Equipment Replacement Fund. The projected fund balance at the end of 2027 is 34% of expenditures. The City has an informal General Fund balance target of 30% of expenditures.

Bond and Interest Fund

2027 Projected Beginning Fund Balance: \$5,492,172
2027 Projected End of Year Fund Balance: \$4,582,772

Projected fund balance at the end of 2027 for the Bond and Interest Fund is expected to decrease due to the sunseting of the .25% Public Safety Sales tax in March 2027 and a new debt service stream for the 175th and Clare Road improvements.

Infrastructure Special Sales Tax Fund

2027 Projected Beginning Fund Balance: \$1,881,145
2027 Projected End of Year Fund Balance: \$1,280,345

The decrease in fund balance is due to the purchase of milling equipment to support the Pavement Management Program (PMP) and a new debt service stream for Grand Street road improvements in the City. Revenue sources for this fund include a voter-approved .5% Special City Sales Tax, investment earnings and debt proceeds.

Special Highway Fund

2027 Projected Beginning Fund Balance: \$1,526,018
2027 Projected End of Year Fund Balance: \$2,774,118

The projected increase in the fund balance is primarily due to an anticipated MARC grant of \$7.2M as well as \$4.4M in debt proceeds to reimburse the City for the 167th Street from Center to Moonlight reconstruction project. The project is estimated to cost \$12.9M.

Electric Fund

2027 Projected Beginning Fund Balance: \$13,716,773
2027 Projected End of Year Fund Balance: \$11,892,973

The projected decrease in the Electric Fund's ending fund balance is primarily due to new, anticipated debt service streams for several capital projects, including the Unit 1 Upgrade, Substation 1 Transformer 2 Upgrade, and Substation 4 Construction.

Electric Capital Replacement Fund

2027 Projected Beginning Fund Balance: \$3,795,316
2027 Projected End of Year Fund Balance: \$3,928,316

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

Major Funds – Appropriated (Continued)

Water Fund

2027 Projected Beginning Fund Balance: \$(17,088,527)
2027 Projected End of Year Fund Balance: \$4,288,473

The Water Fund is projected to end FY 2027 with a positive fund balance due to anticipated debt proceeds to reimburse the City for 2026 expenses related to the New Intake Structure at Hillsdale Lake

Wastewater Fund

2027 Projected Beginning Fund Balance: \$4,597,511
2027 Projected End of Year Fund Balance: \$4,230,411

The Wastewater Fund is projected to decrease in FY 2027 due to \$4.7M in capital improvement projects, with the largest project being the Oxidation Ditch Mixers at \$3.9M. Additionally, 2027 will be the first year of new debt service streams totaling \$2M in 2027 for the Kill Creek Water Resource Recovery Facility (KCWRRF) expansion Phase 2 and the Kill Creek Interceptor project.

Major Fund – Non-Appropriated

Capital Improvement Reserve Fund

2027 Projected Beginning Fund Balance: \$287,302
2027 Projected End of Year Fund Balance: \$157,702

The projected decrease in the fund balance is primarily due to the construction of the Gardner Lake Dam Rehabilitation project. Revenues and transfers into this fund are intended to offset the costs of capital improvement projects, but a portion of the revenue for the dam rehabilitation project was received in the prior year.

Non-Major Funds - Appropriated

Economic Development Fund

2027 Projected Beginning Fund Balance: \$780,614
2027 Projected End of Year Fund Balance: \$487,714

The projected decrease in fund balance for the Economic Development Fund is due to an additional transfer out of the fund to Bond and Interest to pay the debt service on the turf baseball/softball fields.

Main St. Marketplace TIF Fund

2027 Projected Beginning Fund Balance: \$72,959
2027 Projected End of Year Fund Balance: \$72,959

This fund was created in 2020 to account for the revenue and expenditures related to the Main Street Marketplace Tax Increment Financing District (TIF). Anticipated revenues in this fund are to be used for reimbursement of eligible expenses for the Main Street Marketplace TIF district. Currently there are 3 districts included in the Main Street Marketplace TIF and only 2 have met the criteria for reimbursement of expenses. The balance in the fund represents that one district that does not qualify for reimbursement. Most years the fund balance for this fund will remain relatively unchanged.

Non-Major Funds – Appropriated (Continued)

Main St. Marketplace CID Fund

2027 Projected Beginning Fund Balance: \$0

2027 Projected End of Year Fund Balance: \$0

This fund was created in 2019 to account for the revenue and expenditures related to the Main Street Marketplace Community Improvement District (CID). Revenues are generated in the fund from the 1% CID Sales Tax. All anticipated revenues in this fund are to be used for reimbursement of administrative fees and eligible expenses for the Main Street Marketplace CID. Therefore, no change in fund balance is anticipated.

Land Bank

2027 Projected Beginning Fund Balance: \$505,770

2027 Projected End of Year Fund Balance: \$505,870

This fund is used to promote economic development for distressed properties. The only revenues in the fund thus far have been a transfer in from the General Fund in 2019 and investment earnings. In 2023, the City received a donation of property into the Land Bank. Fund balance is projected to remain relatively unchanged due to limited additional revenues anticipated in the fund and no additional expenditures related to the administration of the Land Bank or the properties held in the fund.

Plaza South CID Fund

2027 Projected Beginning Fund Balance: \$0

2027 Projected End of Year Fund Balance: \$0

This fund was created in 2020 to account for the revenue and expenditures related to the Plaza South Community Improvement District (CID). All anticipated revenues in this fund are to be used for reimbursement of administrative fees and eligible costs for the project. Revenues in the fund are from the 1% CID Sales Tax.

Municipalities Fight Addiction (MFA) Fund

2027 Projected Beginning Fund Balance: \$107,929

2027 Projected End of Year Fund Balance: \$57,929

Revenues in this fund are from opioid settlements received from the State of Kansas, pursuant to the Kansas Fights Addiction Act. Fund balance is projected to decrease due to outgoing expenditures that are allowed for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction. Future revenue projections for distributions from the state from these settlements are not available at this time.

Special Alcohol/Drug Fund

2027 Projected Beginning Fund Balance: \$287,609

2027 Projected End of Year Fund Balance: \$305,609

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

Non-Major Funds – Appropriated (Continued)

Special Parks Fund

2027 Projected Beginning Fund Balance: \$316,142
2027 Projected End of Year Fund Balance: \$156,142

The projected decrease in the fund balance for Special Parks is due to an increase in anticipated expenditures of \$181K for the Pool Rehab Project.

Park Improvement Reserve Fund

2027 Projected Beginning Fund Balance: \$597,944
2027 Projected End of Year Fund Balance: \$302,944

The decrease in fund balance is due to a budgeted transfer of \$500K to the Capital Improvement Reserve Fund for the Stone Creek Park Playground Project.

Street Improvement Fund

2027 Projected Beginning Fund Balance: \$2,026,851
2027 Projected End of Year Fund Balance: \$2,247,851

The increase in the end-of-year fund balance for the Street Improvement Fund is due to ongoing revenues from excise tax and investment earnings with no offsetting expenditures in 2027.

Airport Fund

2027 Projected Beginning Fund Balance: \$247,545
2027 Projected End of Year Fund Balance: \$293,745

Driven by a lack of planned capital improvement projects, lower expenditures in the Airport Fund will allow 2027 revenues to outpace spending and increase the overall fund balance.

Risk Services Fund

2027 Projected Beginning Fund Balance: \$0
2027 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.

Information Technology Fund

2027 Projected Beginning Fund Balance: \$0
2027 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.

Non-Major Funds – Appropriated (Continued)

Building Services Fund

2027 Projected Beginning Fund Balance: \$0
2027 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

2027 Projected Beginning Fund Balance: \$0
2027 Projected End of Year Fund Balance: \$0

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

Fleet Services Fund

2027 Projected Beginning Fund Balance: \$0
2027 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.

Non-Major Funds – Non-Appropriated

Law Enforcement Trust Fund

2027 Projected Beginning Fund Balance: \$14,759
2027 Projected End of Year Fund Balance: \$15,059

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 only change in fund balance for 2027 is due to investment earnings.

Special Olympics Fund

2027 Projected Beginning Fund Balance: \$4,712
2027 Projected End of Year Fund Balance: \$4,912

Revenues in this fund are from donations that are restricted to supporting local events, such as the Special Olympics Program. Currently, donations are expected to slightly exceed expenditures in 2027. This is a non-budgeted fund that is included here for enhanced transparency.

Non-Major Funds – Non-Appropriated (Continued)

BD Project Fund

2027 Projected Beginning Fund Balance: \$202,680

2027 Projected End of Year Fund Balance: \$202,680

Revenues in this fund are from debt proceeds used to finance improvements for special benefit districts. The 2027 Budget includes anticipated bond proceeds of \$5M which are anticipated to directly offset the costs for the Clare Crossing Special Benefit District. The balance carrying forward has been set aside for design of a future lift station. This is a non-budgeted fund that is included here for enhanced transparency.

Vehicle and Equipment Replacement Fund

2027 Projected Beginning Fund Balance: \$159,905

2027 Projected End of Year Fund Balance: \$165,905

Revenues in this fund from transfers of participating funds are intended to offset vehicle and equipment expenditures over time. The small increase in fund balance for 2027 is due to the timing of vehicle/equipment purchases.

Changes in Fund Balance

	2027 Projected Beginning Fund Balance	2027 Projected Ending Fund Balance	Increase/ (Decrease)
<u>Major Funds - Appropriated</u>			
General Fund	\$ 8,031,631	\$ 7,697,031	\$ (334,600)
Bond and Interest Fund	5,492,172	4,582,772	(909,400)
Infrastructure Special Sales Tax Fund	1,881,145	1,280,345	(600,800)
Special Highway Fund	1,526,018	2,774,118	1,248,100
Electric Fund	13,716,773	11,892,973	(1,823,800)
Electric Capital Replacement Fund	3,795,316	3,928,316	133,000
Water Fund	(17,088,527)	4,288,473	21,377,000
Wastewater Fund	4,597,511	4,230,411	(367,100)
<u>Major Fund - Non-Appropriated</u>			
Capital Improvement Reserve Fund	287,302	157,702	(129,600)
<u>Non-Major Funds - Appropriated</u>			
Economic Development Fund	780,614	487,714	(292,900)
Main St. Marketplace TIF Fund	72,959	72,959	-
Main St. Marketplace CID Fund	-	-	-
Land Bank	505,770	505,870	100
Plaza South CID Fund	-	-	-
Municipalities Fight Addiction (MFA) Fund	107,929	57,929	(50,000)
Special Alcohol/Drug Fund	287,609	305,609	18,000
Special Parks Fund	316,142	156,142	(160,000)
Park Improvement Reserve Fund	597,944	302,944	(295,000)
Street Improvement Fund	2,026,851	2,247,851	221,000
Airport Fund	247,545	293,745	46,200
Risk Services Fund	-	-	-
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
Fleet Services Fund	-	-	-
<u>Non-Major Funds - Non-Appropriated</u>			
Law Enforcement Trust Fund	14,759	15,059	300
Special Olympics Fund	4,712	4,912	200
BD Project Fund	202,680	202,680	-
Vehicle and Equipment Replacement Fund	159,905	165,905	6,000
Total	\$ 27,564,760	\$ 45,651,460	\$ 18,086,700

Methodology

The forecast assumes the continuation of current service levels and the impact that the cost of maintaining current service levels will have in the years ahead. Revenues are projected based on anticipated growth patterns. The forecast does consider increases in revenues generated by increases in fees and charges above their current levels in certain cases.



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

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

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

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

General Assumptions

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

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

The City uses trend analysis over a 5-year period, as well as the Capital Improvement Program, as tools for providing the framework for subsequent annual operating and capital budgets. The primary mission is protecting the quality of life for the residents of Gardner while providing much needed economic development opportunities to create diverse land uses that will provide long-term economic sustainability for the City of Gardner. This mission provides for long-term visioning and multi-year financial performance that allows for the aligning of resources to accomplish priorities established by the Governing Body. With that in mind, the City completed the Capital Improvement Element (CIE) in 2017, which includes a 10+ year schedule of capital projects. The CIE will help guide the community's long-range planning and capital investment.

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

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

Conclusion

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

The distribution of resources between operating expenditures and capital improvements is continually reviewed to ensure that all the needs of the community are being met and that progress is made on the City Council's strategic goals of promoting economic development, improving quality of life, increasing asset and infrastructure management, and improving financial stewardship. Serious considerations must be given to the following:

- Developing funding alternatives that provide a stable and reliable revenue flow to those funds where cost increases in future years will exceed available revenues
- Developing revenue strategies that provide the funds necessary to continue the uninterrupted delivery of services to the residents and businesses of the City of Gardner
- Emphasizing revenue diversification to avoid relying too heavily on volatile sales tax revenues as a result of stagnating or decreasing property tax revenues
- Understanding the impact of using financial incentives for development projects on the City's short-term health (defer revenues and may increase operating costs) and long-term financial health (expand and diversify the tax base)
- Future financial planning includes identifying and implementing operational efficiencies to enhance fiscal stewardship, sustainability, and increase funding capacity to facilitate development opportunities, as well as additional capacity for other city services

LONG-RANGE FINANCIAL PLAN



Overall the City used the following assumptions to build the 5-year forecast:

Financial Model Assumptions	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected
Revenues:					
Property Tax % annual change	n/a	4.00%	3.00%	3.00%	3.00%
City Sales Tax % change*	4.00%	4.00%	3.75%	3.50%	3.50%
City Use Tax % change	4.50%	4.50%	4.25%	4.00%	3.75%
Sewer rate % change	4.20%	4.20%	4.20%	4.20%	4.20%
Water rate % change	4.70%	4.70%	4.70%	4.70%	4.70%
Electric rate % change	0.00%	0.00%	0.00%	0.00%	0.00%
County Sales Tax % change**	4.25%	-7.75%	-4.60%	3.50%	3.25%
County Use Tax % change	5.00%	4.75%	4.50%	4.25%	4.00%
State Highway Aid % change	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditures:					
Personnel: % pay increases	4.00%	3.50%	3.50%	3.50%	3.50%
Health insurance	14.30%	16.80%	10.00%	10.00%	10.00%
Operating costs % increases***	14.00%	1.00%	2.00%	3.00%	3.00%

*Excludes CID Sales Tax

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

***Includes Contractual Services and Commodities

LONG-RANGE FINANCIAL PLAN



5-Year Financial Plan		2026	2027	2028	2029	2030
<u>Revenues by Type</u>		<u>Estimate</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Property Tax	\$	7,099,000	\$ 7,362,900	\$ 7,574,400	\$ 7,792,200	\$ 8,017,200
Motor Vehicle Tax		547,500	594,800	606,700	618,800	631,200
Sales and Use Tax		8,031,800	8,347,200	8,655,800	8,955,500	9,261,500
Franchise Fees		263,500	257,000	260,000	263,000	266,000
Transient Guest Tax		350,000	532,000	718,000	732,000	747,000
Excise Tax		500,000	150,000	100,000	50,000	50,000
Special Assessments		903,900	981,700	1,048,500	1,041,800	882,300
Licenses and Permits		940,000	838,000	738,000	688,000	688,000
Intergovernmental		12,900,400	14,034,000	8,108,000	7,120,000	11,962,100
Charges for Services		40,648,400	42,308,500	44,595,500	47,009,400	49,596,100
Fines and Fees		542,000	583,000	600,000	617,000	635,000
Investment Earnings		1,529,700	1,518,100	1,300,600	1,235,600	1,113,600
Miscellaneous		82,688,200	41,986,000	5,077,000	9,242,000	4,052,000
Transfers		5,655,300	4,745,300	6,113,400	4,700,300	6,171,600
Total Revenues	\$	162,599,700	\$ 124,238,500	\$ 85,495,900	\$ 90,065,600	\$ 94,073,600
Total Revenues Without Transfers and Debt Proceeds	\$	78,599,500	\$ 79,032,100	\$ 75,332,500	\$ 76,215,300	\$ 83,942,000
Overall Revenue Growth (Total)			-15%	-31%	5%	4%
Overall Revenue Growth (Without Transfers/Debt Proceeds)			1%	-5%	1%	10%
 <u>Expenditures by Type</u>						
Personnel Services		22,344,900	23,285,000	24,170,800	25,004,000	26,089,800
Operating		29,473,700	29,639,500	30,339,900	31,196,100	32,050,200
Capital Outlay		2,377,200	2,324,900	1,311,000	1,333,700	2,131,100
Capital Improvement		88,903,800	28,147,400	6,510,500	13,535,000	13,346,000
Debt Service		11,956,600	18,009,700	19,953,200	18,517,900	18,667,500
Transfers		5,655,300	4,745,300	6,113,400	4,700,300	6,171,600
Total Expenditures	\$	160,711,500	\$ 106,151,800	\$ 88,398,800	\$ 94,287,000	\$ 98,456,200
Total Expenditures Without Transfers	\$	155,056,200	\$ 101,406,500	\$ 82,285,400	\$ 89,586,700	\$ 92,284,600
Overall Expenditure Growth (Without Transfers)			-16%	-19%	9%	3%
Overall Expenditure Growth (Total)			-19%	-17%	7%	4%
Surplus/(Deficit)	\$	1,888,200	\$ 18,086,700	\$ (2,902,900)	\$ (4,221,400)	\$ (4,382,600)
Existing Long-Term Debt Service (Excluding Debt Refunding Payoffs and Leases)	\$	10,627,000	\$ 10,328,600	\$ 9,727,100	\$ 9,332,300	\$ 8,345,600
Anticipated CIP Debt Service		-	6,772,900	9,106,700	9,185,600	10,321,900
Total Long-Term Debt Service (Including Anticipated Debt)	\$	10,627,000	\$ 17,101,500	\$ 18,833,800	\$ 18,517,900	\$ 18,667,500
Debt Service as a % of prior year expenditures		9%	11%	18%	21%	20%

Notes

This 5-year Financial Plan removes the compounding effect of Cost Allocations and Internal Service Funds (ISFs) by excluding interfund billings and revenues. It reflects only the direct personnel and operating expenditures incurred by the ISFs and General Fund departments.

Several of the downward-trending revenue projections are related to development activity (including excise taxes, licenses and permits, and miscellaneous origination fees). This occurs because the City models out development revenues in the 2026 Estimate and 2027 Budget based on known development activity and uses more conservative estimates for 2028-2030. Transient Guest Tax is projected to increase in 2027 due to the opening of a new hotel. Intergovernmental revenues can vary considerably from year to year due to the timing of larger transportation grants.

The City is making a significant investment in infrastructure over the next two years, which will drive an increase in debt service expenditures beginning in 2027. Following this initial capital investment, project volume and associated financing are projected to moderate and stabilize in the out years.

Property Tax (Ad Valorem)

Description: A tax on the assessed value of property. It's computed by multiplying (the mill levy rate) by (the assessed property value/1,000). The Johnson County Appraiser values real and personal properties while the State of Kansas assigns values to state assessed utilities.

Estimating method: The property tax levy is based on the amount needed to fund the Ad Valorem Property Tax requirements for the General Fund and the Bond and Interest Fund based on a projected assessed valuation of \$383,891,043 (excludes TIF properties) and a mill levy rate of 17.814 in 2026. The estimated assessed valuation comes from Johnson County. The 5-year trend for growth in assessed valuation is 5%. The City anticipates setting a mill levy in 2027 and beyond that would capture at least 3% of the valuation increase in order to offset anticipated increases in operating costs.

Sales & Use Tax

- City Sales Tax

Description: A tax levied on the retail price of an item being purchased. The City receives this revenue from their own local sales tax. Currently, the sales tax in the City of Gardner is 9.475%, except in the CID (Community Improvement District) areas where it is 10.475%. That percentage breaks down as follows:

SALES TAX JURISDICTION	SALES TAX RATE
State of Kansas	6.500%
Johnson County	0.500%
Johnson Co. Law Enforcement	0.500%
Johnson Co. Stormwater	0.100%
Johnson Co. Public Safety	0.250%
Johnson Co. Research Triangle	0.125%
City of Gardner	1.000%
City of Gardner Infrastructure Special Sales Tax	0.500%
Total State and Local Sales Tax	9.475%

Certain foods are subject to reduced sales tax rates. For additional information, see the [Kansas Department of Revenue](#).

Estimating method: Forecasting of sales tax is based on historical trends. The 2026 Estimate was revised to reflect a 4% increase in sales tax due to receipts exceeding expectations in 2025. The City used the same trend to estimate City sales tax for 2027 (4%). For 2028 - 2030, the City included a conservative, anticipated increase of 3.75%, 3.5%, and 3.5%, respectively.

- City Use Tax

Description: A sales tax paid on personal property purchased outside the City, but “used, stored, or consumed” within the City unless the property has already been subject to such a tax. The City receives this revenue from their own local use tax.

Estimating method: Similar to sales tax, the City uses historical trends to forecast use tax. The 2026 Estimate was revised to reflect a 4.5% increase in use tax due to receipts exceeding expectations in 2025. For 2027 the City used the same 4.5% increase to estimate City use tax receipts. For 2028 - 2030, the City included an anticipated, conservative increase of 4.25%, 4.0% and 3.75%, respectively.

Intergovernmental Revenues

- County Sales and Use Tax

Description: The City’s portion of the Johnson County sales and use tax. The County levies 5 different sales taxes: Local sales tax, Stormwater sales tax, two separate Public Safety sales tax, and a Research Triangle tax. The Local sales tax and the Public Safety sales taxes are shared between the County and the cities in Johnson County by state-mandated formulas that use population and ad valorem taxes levied.

Estimating method: The City uses historical trends to forecast County sales and use tax. Similar to the City sales and use tax forecasts, based on historical trends, the City revised the 2026 Estimate to include a 4.25% increase for County sales tax. For years 2027 and 2028, the City anticipated a decrease in County sales tax because the County’s Public Safety sales tax is set to expire in March 2027. For 2029 and 2030, a modest 3.5% and 3.25% increase is anticipated for County Sales tax, respectively.

For County use tax, again based on historical trends, the City revised the 2026 Estimate to include a 5% increase over 2025 receipts. Additionally, the City conservatively included increases in County use tax for years 2027 - 2030 as follows: 4.75% in 2027, 4.5% in 2028, 4.25% in 2029 and 4% in 2030.

- State Highway Aid (Motor Vehicle Fuel Tax)

Description: A tax per gallon or fraction thereof, assessed on the use, sale or delivery of motor vehicle fuels. Per the Kansas Department of Revenue 2025 Annual Report, the tax on regular motor fuel per gallon is currently \$0.24. For the full list of motor fuel taxes, visit the Kansas Department of Revenue website here: <https://www.ksrevenue.gov/>. The tax is levied for the purpose of producing revenue to mainly defray the cost of constructing, widening, purchasing of right-of-way, reconstructing, maintaining, surfacing, resurfacing and repairing the public highways and is distributed to cities based on certified population numbers.

Estimating method: Estimates are provided by the League of Kansas Municipalities (LKM) website for the next budget year. The City reviews the estimates and adjusts as needed based on current collections and historical trends. The 2026 Estimate was updated to reflect a 2% increase over 2025 actual based on trends and current year collections. The 2027 Budget and beyond includes a modest, anticipated increase of 2% each year.

- Grants

Description: An award, usually financial, given by one entity to another entity to facilitate a goal. The City can receive grants from various sources in a year, including federal, state, county, and private organizations. This revenue source can be volatile due to the nature and timing of grant-funded projects.

Estimating method: The City includes amounts for grants from known sources in years where grant-funded projects are anticipated.

- Local Alcohol Tax

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

Estimating method: Estimates are provided by the League of Kansas Municipalities (LKM) website for the next budget year. The City reviews the estimates and adjusts as needed based on current collections and historical trends. The 2026 Estimate remains unchanged from the 2026 Budget and reflects a 5.8% increase over the 2025 actual per the LKM website. The 2027 Budget and beyond includes a 4% anticipated increase, based on population projections and historical trends.

Charges for Services

Description: Revenues received as a reimbursement for services provided, such as electric, water, and wastewater user charges, recreation program fees, Aquatic Center fees, inspection fees, hangar rentals, General Fund cost allocation revenue and other miscellaneous charges for services.

Estimating method: Charges for services are estimated using historical trends and departmental estimates, with the exception of utility charges and the cost allocation revenue. Utility charges are estimated using historical trends, growth projections, and anticipated rate increases. The consumption growth estimate for 2026 is 1.9% for electric, 1.8% for wastewater and water. For 2027 through 2031, Electric includes an anticipated growth estimate of 2.20% each year while wastewater includes a modest, anticipated increase of 1.40% each year and water includes an

anticipated increase of 2.10% each year. The growth assumptions are impacted by development patterns and utility services areas (some new development projects may not be served by the City's water utility). A rate increase of 4.7% is budgeted in the Water Fund for FY 2027 through FY 2031. A rate increase of 4.2% was included in the Wastewater Fund for 2027 through 2031. No rate changes are anticipated for the Electric Fund. Cost allocation revenue is estimated based on research and analysis of historical trends as well as expenditure projections for those departments being allocated.

Non-major Revenues

- Special Assessments

Description: Special Assessments are levied against certain properties to defray part, or all of, the cost of a specific improvement or service deemed to primarily benefit those properties.

Estimating method: Special Assessments are estimated based on expected special assessment receipts for each of the forecasted years. The City maintains files detailing the assessments and their associated amortization schedules through to maturity. The current rate of delinquency for special assessments is 5%.

- Fines and Fees

Description: Fine and Fees include fines, forfeited bonds and fees related to the Municipal Court. Fines are set by a combination of state law, municipal code and judge's actions.

Estimating method: These revenues are estimated based on historical trends and a review of current year's collections to date. The 2026 Estimate remained unchanged from 2025 actuals, due to trends in current year collections. The 2027 Budget and beyond include a modest 3% growth factor.

- Motor Vehicle Tax

Description: A tax levied on registered motor vehicles within the City. The tax is computed by multiplying the county average mill rate by the assessed valuation of the motor vehicle.

Estimating method: Motor vehicle tax is estimated based on the City's anticipated share of the estimated countywide collections. Motor vehicle taxes are distributed to cities in Johnson County based on their mill rate. Estimates are provided by Johnson County and then adjusted by the City, if necessary, for known events such as mill reductions. The 2026 Estimate was revised to reflect no increase from 2025 actual receipts based on current year collections to date. The City used the County's estimate for collections of motor vehicle tax for the 2027 Budget which reflects a 7.3% increase over 2026. For 2028 and beyond, the City used a conservative 2% growth factor.

- Franchise Fees

Description: Fees assessed on gross receipts for electric and natural gas consumption, and sales of local telephone and cable service within the City of Gardner.

Estimating method: These fees are estimated based on historical trends and a review of current year's collections to date. The 2026 estimate was revised downward to reflect adjustments related to electric franchise fee collections from prior years. Franchise fees overall are projected to decrease slightly again in 2027 (2%) and then increase slightly (1%) for 2028 and beyond.

- Transient Guest Tax

Description: A tax on room rental for hotels and motels within Gardner.

Estimating method: Historical trends, anticipated development, and a review of current year's collections to date are all used to estimate transient guest tax revenues. The 2026 Estimate is \$350,000 which is the same as the 2026 Budget and is the average of the last 3 years of transient guest tax collections. FY 2027 includes a 52% increase while 2028 includes a 35% increase due to the addition of a new hotel. FY 2029 and beyond includes a conservative 2% increase annually.

- Licenses and Permits

Description: Fees charged by the City to individuals and businesses for such things as building and construction permits, dog and cat tags, liquor licenses, and Gardner Lake dock permits.

Estimating method: The 2026 Estimate revised projected revenues for licenses and permits from \$603,400 to \$940,000 based on current development activity. For 2027–2029 the City is forecasting declines in building permits by 11%, 12.5%, and 7%, respectively while all other licenses and permits are projected to remain flat. For 2030 and beyond, overall licenses and permits are projected to remain flat. The Community Development Department provides estimates on building permits based on anticipated growth. Historical trends are also reviewed when forecasting this revenue source.

- Excise Tax

Description: A tax on the platting of real property within Gardner.

Estimating method: Estimates are based on anticipated growth and estimates from the Community Development Department. FY 2026 Estimate includes a significant decrease over 2025 receipts due to unusually high platting activity in 2025. The 2027 Budget, 2028 and 2029 Forecast, include anticipated decreases of 70%, 33%, and 50%, respectively. The anticipated decline in excise tax in 2026 and beyond is due to anticipation that some developers will be entitled to a street excise tax credit based on contributions to major street infrastructure projects. For 2029 and beyond, the City anticipates that excise tax will remain flat.

- Investment Earnings

Description: These revenues include interest earned on investments, as well as any gains or losses on the sale of any investments.

Estimating method: Investment earnings will fluctuate from year to year based on the prevailing interest rates, market conditions, and idle cash available. Overall Investment earnings are forecast at 3.5% for 2027 and beyond.

- Miscellaneous revenues

Description: Revenues of a miscellaneous nature, including royalties, reimbursements, and debt proceeds (unless noted otherwise) or revenues not accounted for somewhere else

Estimating method: Miscellaneous revenues are estimated based on historical trends and review of current year's collections to date, as well as any anticipated debt issuances. As much as possible, the City attempts to issue debt near the end of capital project spending to ensure accurate debt financings.

Bond proceeds are a significant part of the Miscellaneous Revenues that the City receives which can lead to significant fluctuations in this revenue source year over year. In the 2026 Estimate, bond proceeds account for over \$78.4M of the total \$82.7M estimated for Miscellaneous Revenues. A majority of the remaining \$4.3M in Miscellaneous for the 2026 Estimate is a developer/third party contribution for the Clare Road improvements (\$3.6M). The City also anticipates an additional \$.5M in origination fees in 2026. Anticipated or completed bond issuances included in the 2026 Estimate include:

- \$1.1M in the Bond and Interest Fund for final debt for the Lone Star Benefit District
- \$3.1M in ISSTF for Grand Street improvements from Pine to Center
- \$12.5M in Special Highway for 175th & Clare Road improvements (\$9.2M) and Gardner Road Bridge improvements (\$2.7M)
- \$26.3M for 4 large capital projects in the Electric Fund (Substation 1, T2 Upgrade; Unit 2 Upgrade; Unit 1 Upgrade; and Clare Road Substation 4)
- \$12.9M in the Water Fund for the New Water Transmission Line
- \$21.6M in the Wastewater Fund for Phase II of the Wastewater Treatment Plant expansion
- \$.9M in the BD (Benefit District) Project Fund for temp notes for the Hilltop Ridge Madison Street Special Benefit District (SBD)

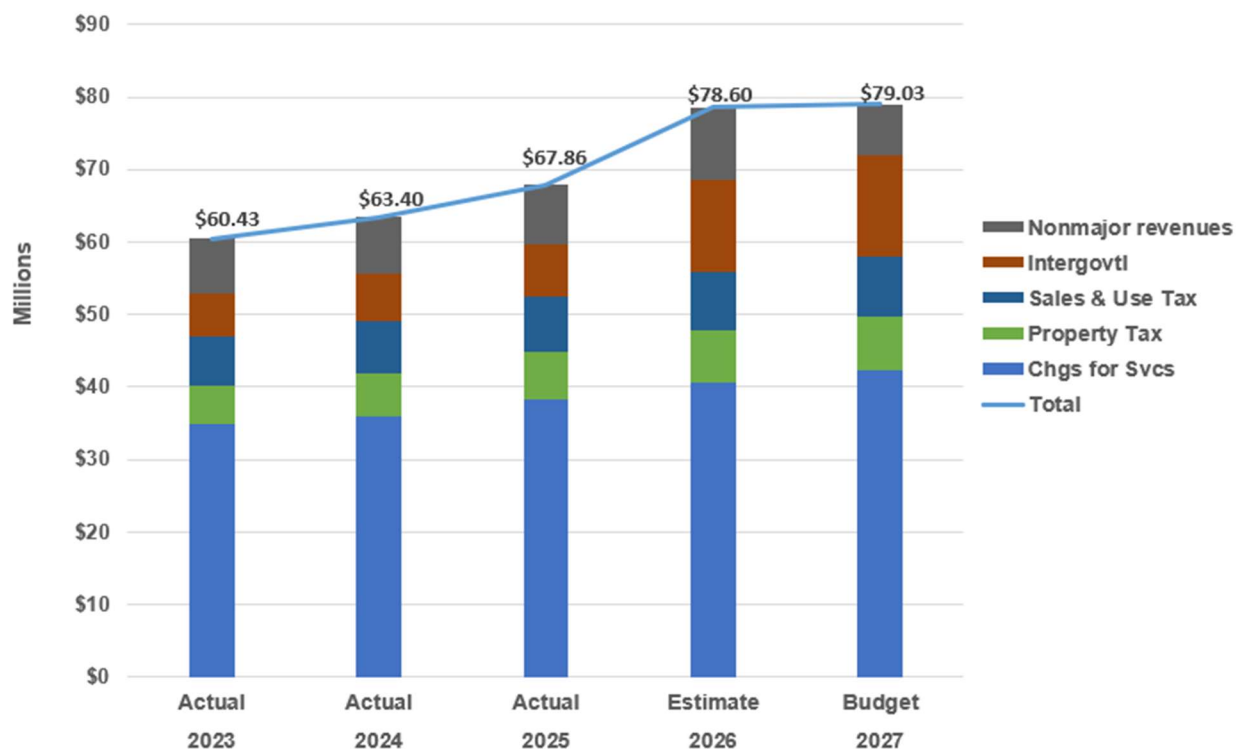
Bond proceeds account for over \$40.5M of the \$42M total estimated Miscellaneous Revenues in the 2027 Budget. The City also anticipates receiving \$1.2M in contributions from developers or third parties for the 167th St improvements and additional origination fees of \$.3M. Anticipated bond issuances for 2027 include:

- \$4.4M in Special Highway for 167th Street improvements from Center to Moonlight
- \$22M in Water for the New Intake Structure
- \$5.6M in Wastewater for the Kill Creek Interceptor
- \$5M in the BD Project Fund for the Clare Crossing SBD improvements
- \$3.5M in the Capital Improvement Reserve Fund for turf baseball/softball fields at Celebration Park

For 2028-2030, the City anticipates issuing the following:

- In 2028, \$4.1M for oxidation ditch mixers in the Wastewater Fund
- In 2029, \$5.2M for the I-35 and Old US56 interchange reconfiguration in the Special Highway Fund, \$4M in the Wastewater Fund for the Madison to Main Street sewer relief line
- In 2030, \$4M in Special Highway for 167th Street improvements from Kill Creek to Waverly

Five Year Revenue Trend (excludes transfers, internal service fund and cost allocation revenues, and debt proceeds)



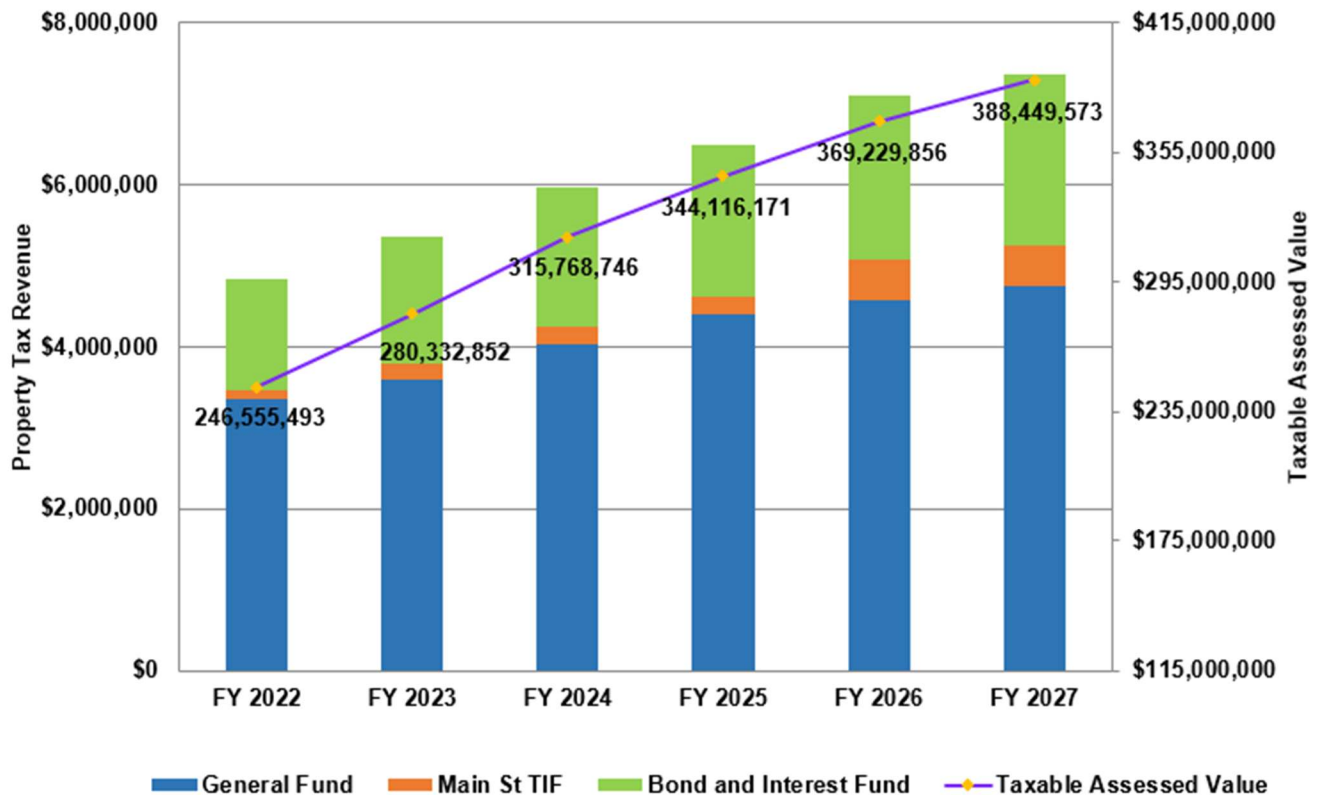
Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. As shown in the chart above, overall revenue has trended up for the City. The chart above and the percentages below compare major revenue sources against total revenues, excluding transfers, internal service fund and cost allocation revenues, and debt proceeds. These items are excluded to isolate core operational revenues and prevent large, non-recurring transactions from distorting long-term trends.

- Charges for Services are typically the largest revenue source for the City and account for 51.7% and 53.5% of revenues in 2026 and 2027, respectively. The upward trend reflects rate increases in water of 4.7% starting in FY 2026, continuing through FY 2031 and Wastewater rate increases of 4.2% starting in FY 2023, continuing through FY 2031.. Additionally a growth rate factor has been added to all 3 utilities. For Electric the City included a 1.90% growth factor for 2026 and 2.2% for 2027. For Wastewater a growth factor of 1.8% was included for 2026 and 1.4% for 2027. And, for Water, the growth factor was 1.8% and 2.10% for 2026 and 2027, respectively.
- Sales & Use Tax is typically the next largest revenue source and accounts for 10.2% and 10.6% of revenues in 2026 and 2027, respectively. Sales & Use Tax has been steadily increasing each year and has increased 24% from FY 2023 to 2027. FY 2026 and 2027 includes an estimated increase of 4% in general City sales tax and 4.5% in general City use tax.

- Property Tax is the next largest revenue source for the City most years and represents 9.0% and 9.3% of the revenues for the City in 2026 and 2027, respectively. Assessed values have increased every year from FY 2023 through the anticipated increase in 2027 with a total increase of 39% over those 5 years. The City lowered mills in 2023 by 1.155 in 2024 by .38 mills, in 2025 by .147 and in 2026 by 0.358. FY 2027 includes an anticipated increase of 5.2% in assessed valuation with a flat mill levy.
- The next largest revenue source is Intergovernmental revenues which include federal and state grants, federal and state funding for street improvements, the City's portion of the county sales and use tax, and a special alcohol liquor tax. Intergovernmental revenues represent 16.4% and 17.8% of the revenues for the City in 2026 and 2027, respectively. This revenue source can be volatile due to the nature and timing of grant-funded projects.
 - FY 2023 includes a decrease of 14% due to the large ARPA grant in 2022 that will not recur in 2023, and no new large street projects. Grants in 2023 included a \$143,000 grant from CARS for street improvements for Moonlight Road from I-35 to Buffalo Trail, a \$249,000 grant from Johnson County for Quail Meadows Trail, a \$39,000 KDOT grant for turf taxiways at the airport, a \$9,000 grant from KDOT for the terminal building project at the airport and a \$24,000 FAA grant in the Airport Fund for the acquisition of property (Tract E).
 - FY 2024 includes a 9% increase in intergovernmental revenues due to grants related to street projects and the Airport Fund. The Special Highway Fund received grant funding from KDOT (\$309,000) for Center Street Improvements, and KDOT grant funding (\$40,500) for year 1 of the US 56 signal interconnection. The Airport Fund received grant funding from KDOT (\$147,000) for the construction of a Turf Taxiway. Additionally, the Capital Improvement Reserve Fund received funding from KDOT (\$245,000) for the South Center Street Trail replacement.
 - FY 2025 saw an 8.9% increase in intergovernmental revenues overall. A majority of the increase, 40.5%, was from grant related activities with grants totaling \$1.2 million in 2025. Some of the larger grants include a grant in the Special Highway Fund from KDOT (\$181.6K) and the Federal Highway Administration (\$17.9) for year 2 of the US 56 Signal Interconnection project. The City also received a grant from CARS (\$221.2K) for Cherokee Street rehab from the west city limits to Center Street. The Airport Fund received a grant from the FAA (\$557K) and KDOT (\$24.7K) to reimburse expenses related to the Airport Land Acquisition.
 - FY 2026 projects an 81% increase in intergovernmental revenues due to large grants in the Wastewater, Airport, Capital Improvement Reserve and Special Highway Funds. Grants anticipated in 2026 include:
 - The Wastewater Fund anticipates funding from a HUD grant (\$3.85 million) for the Cedar Niles Lift Station and Force Main.
 - The Airport Fund anticipates receiving a grant from the FAA for demolition of the property acquired in 2024 for runway protection (\$380K) and a KDOT grant (\$722.5K) for a new fuel system.

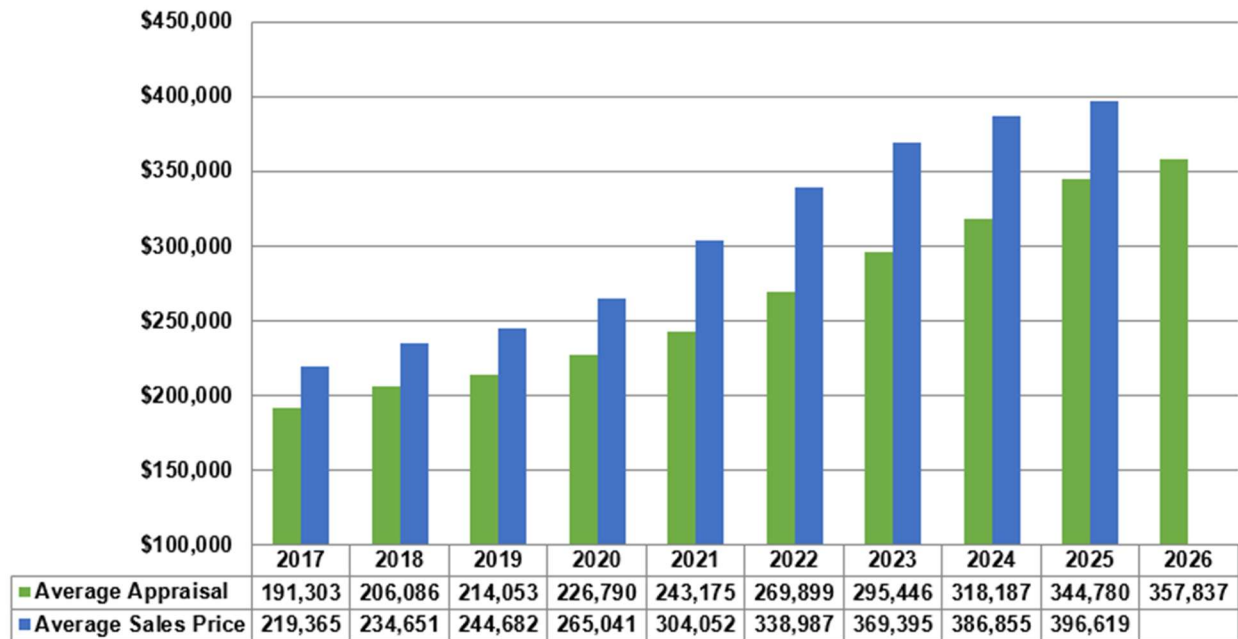
- The Capital Improvement Fund anticipates receiving a Kansas Department of Wildlife and Parks (KDWP) grant for \$100K for Veterans Park Restroom Rehab and \$500K from the Kansas Conservation Commission and \$135K from Johnson County for Gardner Lake Spillway Improvements.
 - The Special Highway Fund anticipates receiving a grant from CARS (\$555.5K) to make improvements to Old 56 Highway and a grant from the Federal Railroad Administration (\$491.3) for year 2 of the grade separation planning study.
- FY 2027 is projecting an 8.8% increase in intergovernmental revenues with grants accounting for a majority of that increase, currently reflecting an anticipated 20% increase. The large increase in anticipated grant revenues is partially offset by a decrease in the .25% Public Safety County Sales Tax which sunsets in March 2027. Anticipated grant revenues in 2027 include a \$7.2M grant from MARC for the 167th Street from Center to Moonlight Road improvements and a \$900K grant from CARS for the Moonlight Road improvements from Warren Street to 167th, both in the Special Highway Fund.

Property Tax Revenue vs. Assessed Value



The graph above illustrates that overall, Gardner has seen increases in assessed values beginning in 2014. FY 2022 reflects a 6.9%, FY 2023 reflects a 13.7% increase and FY 2024 reflects an increase of 12.6% in assessed values. FY 2025 reflects a 9.0% increase, FY 2026 reflects a 7.3% increase and FY 2027 anticipates an increase of 5.2%.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City's average home sale prices have been increasing steadily since 2017 and have increased every year since then, without fail, through 2025. The graph was re-created using data from the Johnson County Appraisers' web page.

CAPITAL IMPROVEMENT PROGRAM



2027-2031 Capital Improvement Program

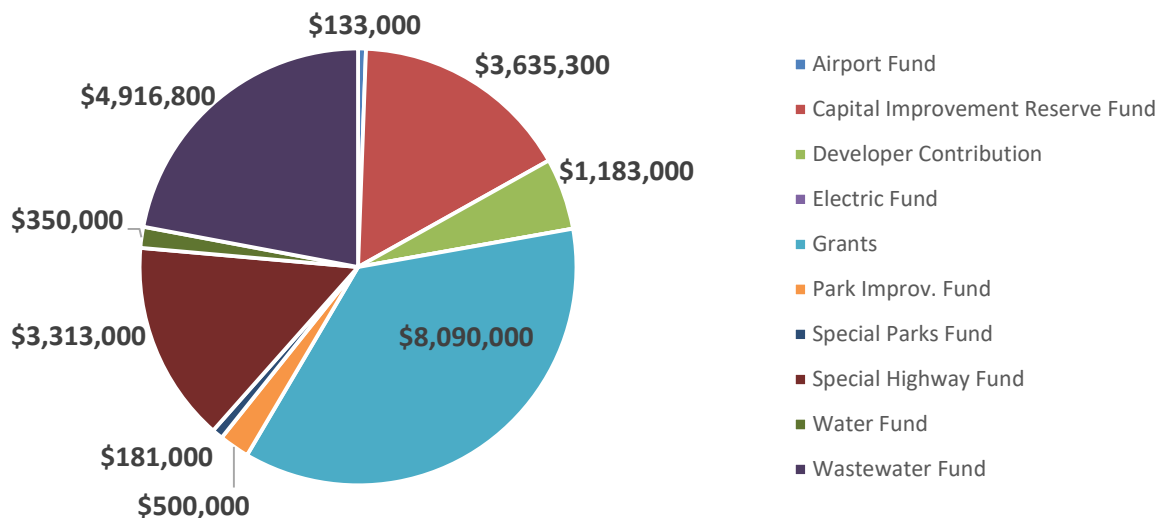
What is a Capital Improvement Program (CIP)?

The Capital Improvement Program is a 5-year plan for capital expenditures. It is a funding plan for public improvements such as infrastructure, parks, and facilities critical to the community's future.

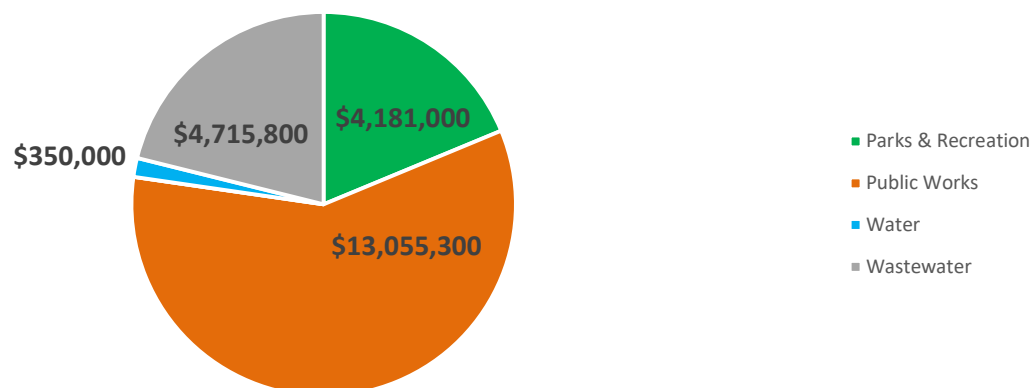
What is a Capital Expenditure?

A capital expenditure is defined as an expenditure that results in the acquisition of or addition to capital assets. Capital assets are defined as tangible or intangible assets used to provide vital services and enhance the quality of life for residents. Capital assets have a useful life of more than one year and meet a specific capitalization threshold. They include land, buildings and improvements, equipment, vehicles, roads, water lines, sewer collectors, electric lines, construction in progress and intangibles. Non-recurring capital expenditures over \$25,000 are included in the CIP.

2027 CIP Total Sources = \$22,302,100



2027 CIP Total Uses = \$22,302,100

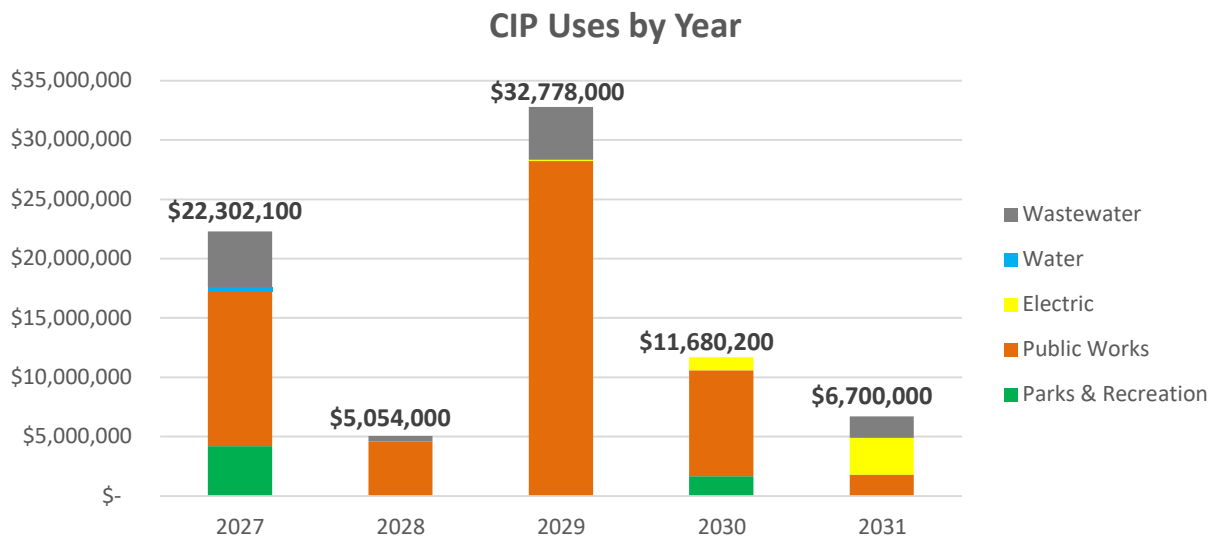
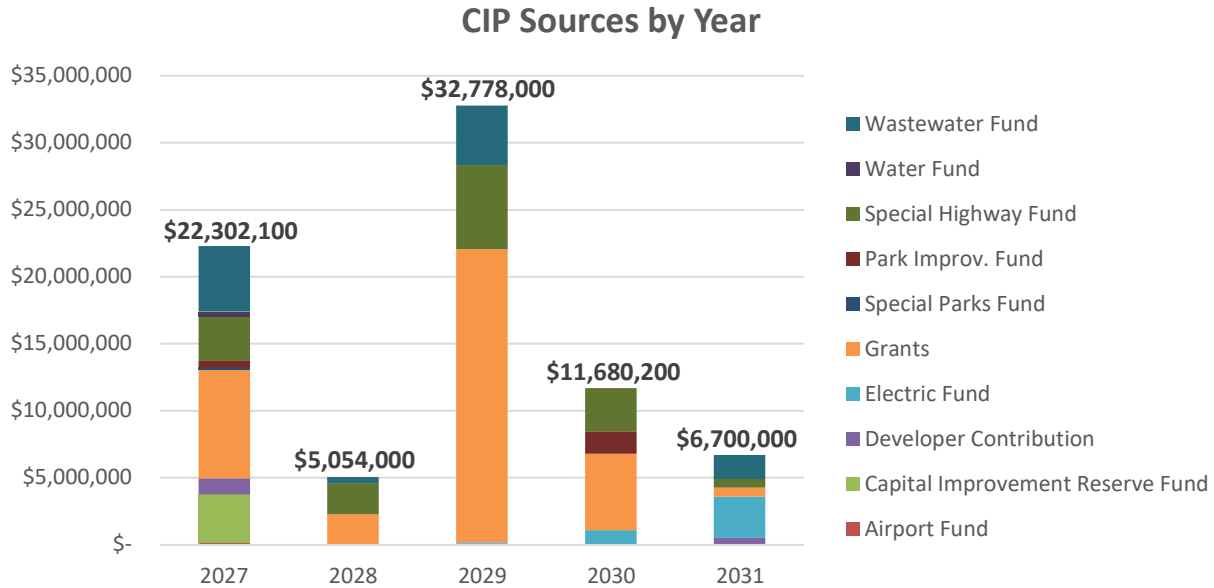


CAPITAL IMPROVEMENT PROGRAM



CIP Trends

There is a significant amount of capital investment planned for 2027 and 2029 related to the major infrastructure projects that help facilitate new economic development. In 2027, the City plans to reconstruct and expand 167th St. from Center Street to Moonlight Road, to accommodate new growth. In 2029, the City plans to partner with the Kansas Department of Transportation (KDOT) to reconfigure the I-35 and US-56 Interchange. The project is estimated to cost approximately \$26,000,000, with \$5,200,000 coming from the City.



2027 Significant Non-recurring Capital Expenditures

Turf Baseball/Softball Fields – Turfing the four baseball/softball fields at Celebration Park would help attract tournaments and minimize rainouts for City league games. The estimated project cost is \$3,500,000. The City plans to finance the improvements with a lease purchase, and the annual debt service will come from the Economic Development Fund (Transient Guest Tax).

167th Street, Center Street to Moonlight Road Reconstruction – Project includes widening 167th Street to 3 lanes with multi-use path, sidewalk, and on-street bike lanes. The project cost is estimated to be \$12,935,000. Approximately \$7,190,000 will be funded through grants, \$1,183,000 will be funded by developers, and the remaining amount will be funded by City. The City plans to issue General Obligation Bonds to finance the remaining cost and the annual debt service will come from the Special Highway Fund.

Oxidation Ditch Mixers/Rotors – The project will replace all four oxidation mixers and rotors with new technology matching expansion design at the Kill Creek Water Resource Recovery Facility. The estimated construction cost of the improvements is \$3,900,000. The City plans to issue general obligation bonds to finance the improvements and the annual debt service will come from the Wastewater Fund.

Stone Creek Park Playground Replacement – The playground unit is over 20 years old. When sections of the playground fail, replacement parts are not available due to the age of the structure. This new playground structure will include an inclusive play element.

What is the impact of these significant non-recurring projects on the current and future operating budget?

Project	Additional Staff	Operating Expenses (Savings)	Est. Annual Debt Service	Comments
Turf Baseball/Softball Fields	0	Minimal	\$453,300	The annual debt service will have a significant impact on the Economic Development Fund.
167 th Street, Center to Moonlight	0	Minimal	\$406,100	The annual debt service will have a significant impact on the Special Highway Fund.
Oxidation Ditch Rotors/Mixers	0	Minimal	\$511,800	The annual debt service will have a significant impact on the Wastewater Fund.

What is the impact of the new debt service obligations on the operating budget?

The debt service for the Turf Baseball and Softball Fields Project will consume most of the Economic Development Fund's (Transient Guest Tax) available capacity over the next 10 years. Likewise, debt service for the 167th Street Project is expected to consume approximately 28% of annual Special Highway Fund revenues over the next 15 years. Debt service associated with the Oxidation Ditch Rotors/Mixers Project also contributes to the need for future sewer rate increases. To maintain the financial sustainability of the wastewater utility, the City plans to increase sewer rates by 4.2% annually through 2031.

How is a Capital Project selected?

The process begins with the identification of community needs. The [Comprehensive Plan](#), master plans, input from citizens, staff expertise, and development activity all assist with the identification of community needs. Once community needs are identified, departments develop project proposals and cost estimates. Departments submit a prioritized list of their proposed projects to the CIP Committee, which consists of the City Administrator, Finance Director and Community Development Director. The CIP Committee reviews each departments' lists of proposed projects. The projects are reviewed for financial feasibility and alignment with the City Council's strategic goals. The CIP Committee finalizes the draft CIP and the Finance Director presents it to the Governing Body at a City Council Meeting. The CIP is then adjusted based on direction from the Governing Body and presented to the Planning Commission. The Planning Commission reviews the CIP for conformance with the Comprehensive Plan. The CIP is then incorporated into the budget document. After a public hearing, the proposed budget and CIP are adopted by the Governing Body.

How are Capital Projects Financed?

Capital projects are financed using cash (pay-as-you-go) or issuing debt. For larger capital projects the City uses debt (such as General Obligation Bonds, General Obligation Temporary Notes, Lease Purchase Agreements, Certificates of Participation, Special Obligation Bonds or Revenue Bonds) to fund the initial project cost, and then pays the annual debt service from the appropriate fund. The City will only issue debt with a payment term that is less than the useful life of the asset. Capital improvements are typically funded by the General Fund, capital projects funds, or enterprise funds. Revenue streams supporting CIP projects include: general operating revenues (includes property tax, local sales tax, etc.), airport revenues, utility revenues, grants, gasoline tax (Special Highway Fund), street excise tax, transient guest tax, and special assessments.

Which Capital Project Requests were not included in the CIP?

Reconstruct Celebration Parking Lot – This project would replace the parking lot surface at Celebration Park, the City's signature park and host to regional sporting events and community special events. The project includes removing the existing pavement, installing new base material, and constructing a new parking lot surface. The estimated project cost is \$1,202,000.

The City currently has no dedicated funding source for parking lot replacement projects. As a result, this project remains unfunded and was not included in the 2027–2031 Capital Improvement Program (CIP). The City will reevaluate the project during future budget cycles and seek opportunities to identify funding.

For more information on the 2027 – 2031 Capital Improvement Program please check out the [CIP Reports](#) located on [page 236](#) in the appendix of the budget book.

BOND RATING and DEBT MATURITY



Bond Rating

The City was assigned an "Aa-" rating from Standard & Poor's for its general obligation bonds and a "SP-1+" for its general obligation temporary notes.

Debt to Maturity

Below is the City's schedule of debt payments. See the City's Annual Comprehensive Financial Report for detailed debt schedules

It can be found here: <https://www.gardnerkansas.gov/government/finance.php>

		<u>Bond and</u>	<u>Infrastructure</u>				
		<u>Interest Fund</u>	<u>Special Sales</u>	<u>Electric</u>	<u>Wastewater</u>	<u>Water</u>	<u>Totals</u>
			<u>Tax</u>				
2026	Principal	4,347,000	590,000	795,000	1,809,487	1,215,000	8,756,487
	Interest	990,200	40,100	85,600	1,464,113	620,100	3,200,113
	Total	5,337,200	630,100	880,600	3,273,600	1,835,100	11,956,600
2027	Principal	5,117,400	752,100	1,685,600	3,140,210	1,690,000	12,385,310
	Interest	1,311,500	100,700	1,118,500	2,155,190	938,500	5,624,390
	Total	6,428,900	852,800	2,804,100	5,295,400	2,628,500	18,009,700
2028	Principal	5,762,600	402,100	1,705,600	3,430,572	2,458,300	13,759,172
	Interest	1,304,100	84,800	1,096,900	2,197,728	1,510,500	6,194,028
	Total	7,066,700	486,900	2,802,500	5,628,300	3,968,800	19,953,200
2029	Principal	4,676,600	402,100	1,730,600	3,253,336	2,508,300	12,570,936
	Interest	1,191,400	82,900	1,074,600	2,134,164	1,463,900	5,946,964
	Total	5,868,000	485,000	2,805,200	5,387,500	3,972,200	18,517,900
2030	Principal	4,480,600	307,100	1,755,600	3,494,694	2,558,300	12,596,294
	Interest	1,343,400	81,000	1,051,100	2,180,106	1,415,600	6,071,206
	Total	5,824,000	388,100	2,806,700	5,674,800	3,973,900	18,667,500
2031-2035	Principal	17,618,000	1,535,500	8,393,000	17,439,344	12,796,500	57,782,344
	Interest	5,774,200	405,000	5,371,200	10,194,356	6,552,900	28,297,656
	Total	23,392,200	1,940,500	13,764,200	27,633,700	19,349,400	86,080,000
2036-2040	Principal	12,688,000	307,100	10,258,000	12,300,500	13,386,500	48,940,100
	Interest	4,321,200	81,000	5,515,400	7,954,200	5,582,300	23,454,100
	Total	17,009,200	388,100	15,773,400	20,254,700	18,968,800	72,394,200
2041-2045	Principal	5,939,500	-	5,910,600	10,732,200	5,816,500	28,398,800
	Interest	2,323,200	-	3,821,500	6,291,300	4,896,500	17,332,500
	Total	8,262,700	-	9,732,100	17,023,500	10,713,000	45,731,300
2046-2050	Principal	1,410,300	-	2,025,000	8,414,000	5,816,500	17,665,800
	Interest	764,300	-	1,075,600	4,828,200	4,896,500	11,564,600
	Total	2,174,600	-	3,100,600	13,242,200	10,713,000	29,230,400
2051-2055	Principal	-	-	-	7,939,000	5,816,500	13,755,500
	Interest	-	-	-	3,563,100	4,896,500	8,459,600
	Total	-	-	-	11,502,100	10,713,000	22,215,100
2056-2060	Principal	-	-	-	718,800	1,896,600	2,615,400
	Interest	-	-	-	605,100	1,596,600	2,201,700
	Total	-	-	-	1,323,900	3,493,200	4,817,100

The information above includes anticipated debt.

In 2027, the City anticipates issuing \$22,000,000 for water improvements, \$4,361,100 for street improvements, \$5,000,000 for improvement districts, \$5,600,000 for wastewater improvements, and \$3,500,000 for park improvements.

In 2028, the City anticipates issuing \$935,000 for improvement districts, \$4,050,000 for wastewater improvements.

In 2029, the City anticipates issuing \$5,200,000 for street improvement and \$3,950,000 for wastewater improvements.

In 2030, the City anticipates issuing \$3,950,000 for street improvements.

In 2031, the City anticipates issuing \$3,600,000 for electric improvements, and \$1,800,000 for wastewater improvements.

In 2035, the City anticipates issuing \$3,600,000 for electric improvements.

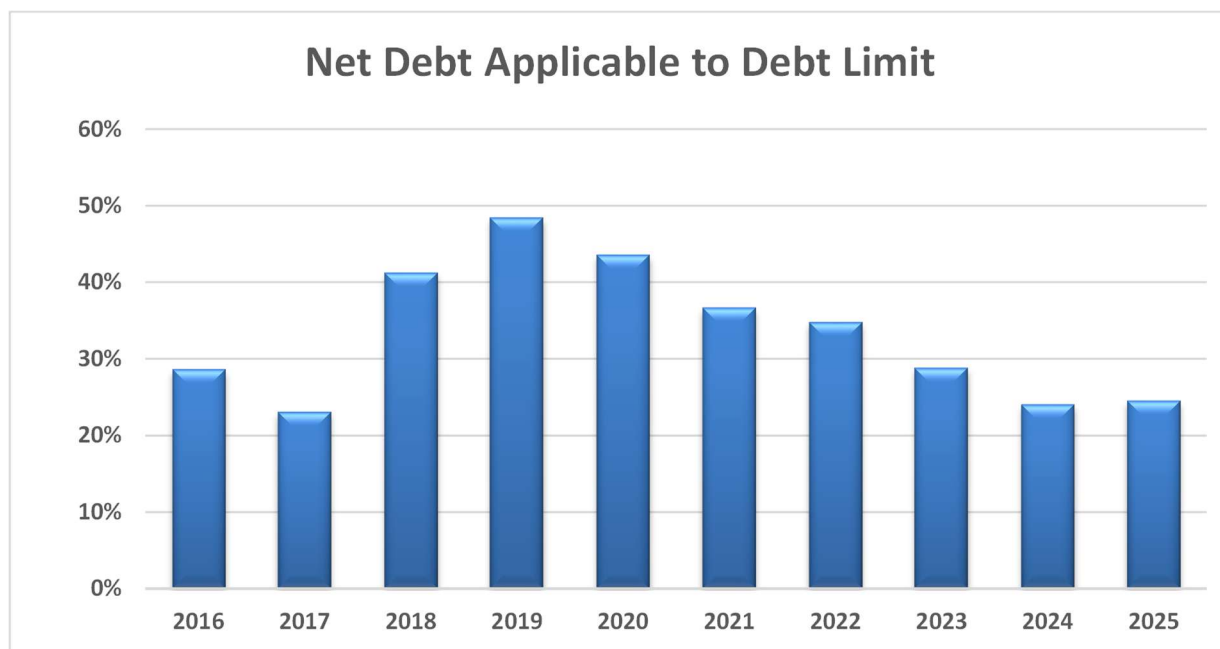
DEBT MARGIN



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

Computation of Legal Debt Margin (As of 12/31/25)

Assessed Valuation (1)	\$402,076,752
Legal Debt Limit (30%) (2)	120,623,026
G.O. Bonds and Temporary Notes Outstanding	82,960,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(53,339,051)</u>
Total net debt applicable to limit	<u>\$29,620,949</u>
Legal Debt Margin	\$91,002,077



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

(2) The City is subject to Kansas statutes which limit the amount of net bonded debt (exclusive of revenue, utility, and refunding bonds) the City may have outstanding to 30% of the current assessed valuation of property.

OUTSTANDING DEBT with PURPOSE



Type of Debt	Purpose	Issue Date	Maturity Date	Interest Rate %	Amount Outstanding 1/1/2026
General Obligation:					
2014A	Street and utility improvements for USD 231 BD; White Drive sanitary sewer improvements	04/2014	10/2029	2.0-3.125	1,515,000
2014B	Refunded KDOT loans TR0101 and TR0106 for interest savings; original purpose was street improvements	12/2014	10/2029	2.0-3.0	1,100,000
2016A	Streets Phase I Improvements; refunded 2008B for interest savings; original purpose was street, water, sewer and electric improvements for New Century BD	12/2016	10/2028	3.00	640,000
2016B	Replace electric transformer 1, circuit breaker and breaker controls; taxable debt	12/2016	10/2026	2.0-3.25	95,000
2017A	Streets Phase 2 Improvements; refunded 2009A for interest savings; original purpose was street, water, sewer and electric improvements for University Park and Kill Creek BDs	12/2017	10/2027	2.25-3.0	300,000
2018A	Construct and equip the new justice center; Aquatic Center improvements; street improvements	06/2018	10/2037	3.0-5.0	9,675,000
2019B	New overhead crane for Kill Creek lift station (sewer) and construct a storage tank for South lift station (sewer)	06/2019	10/2028	1.85-2.50	695,000
2019E	Streets Phase 4 Improvements; Santa Fe improvements	12/2019	10/2029	2.0-3.0	1,060,000
2020A	Expansion of existing water treatment plant; purchase and install new smart meters for the water and electric systems	05/2020	10/2040	2.0-3.5	21,350,000
2020B	191st St realignment; refunded 2010A for interest savings; original purpose was street improvements	12/2020	10/2030	2.0-3.0	2,570,000
2021A	Sewer system improvements; refunded 2011A and 2012A for interest savings, original purposes were street and water improvements for Prairie Brooke and Kill Creek Water BDs; refunded 2019C temp notes for street and water improvements for Plaza South BD	08/2021	10/2032	1.0-3.0	3,095,000
2021B	Refunded 2019D temp notes for street and water improvements for Waverly Plaza BD	08/2021	10/2041	2.0-2.25	1,820,000
2022A	Water and sewer improvements for Prairie Trace; refunded 2020C temp notes for street, sewer, water, and electric improvements for Tuscan Farms BD; street improvements for Waverly Road and Main Street	08/2022	10/2042	3.0-5.0	9,520,000
2024A	Refunded 2023A for street and sewer improvements for the Hilltop Ridge BD	08/2024	10/2044	3.5-5.0	1,395,000
2024B	Temp Notes for sewer improvements for the Lone Star Prairie BD	08/2024	10/2026	4.00	1,055,000
2025A	Wastewater treatment plant expansion; sewer improvements, construction of a Utilities Maintenance building	05/2025	10/2054	4.0-5.0	26,350,000
2025B	Temp Notes for street, sewer, and waterline improvements for the Tuscan Farms Phase 1B BD	05/2025	10/2027	3.73	725,000
Total G.O. Bonds					\$ 82,960,000
Lease Purchase/Bank Placed Debt:					
2016C	Purchase land for new justice center	12/2016	10/2026	1.75-3.10	74,000
2018	Golf course improvements	06/2018	10/2028	4.69	433,000
Total Lease Purchase/Bank Placed Debt					\$ 507,000
Other:					
KDHE SRF	C20 1721 01 - Bull Creek Lift sewer improvements	11/2006	09/2027	2.40	359,496
KDHE SRF	C20 1956-01 - Big Bull Creek WWTP sewer improvements	08/2012	03/2034	2.05	4,889,150
Total Other					\$ 5,248,646
Total Indebtedness					\$ 88,715,646

2027

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 INFO

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Gardner, KS 66030
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gardnerkansas.gov



CITY OF GARDNER BUDGET



General Fund
Fund 001

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 7,848,861	\$ 7,330,161	\$ 8,675,431	\$ 8,031,631
Revenue				
Taxes	\$ 10,400,257	\$ 10,789,400	\$ 10,763,700	\$ 11,194,100
Intergovernmental	3,800,383	3,693,600	3,881,600	4,042,000
Licenses and Permits	964,590	603,400	940,000	838,000
Charges for Service	3,280,038	3,530,900	3,584,900	3,715,900
Fines and fees	541,390	566,000	542,000	583,000
Investment earnings	347,449	241,000	241,000	200,000
Other	437,514	109,000	265,000	289,000
Transfers In	1,312,250	1,302,000	1,307,000	1,357,900
Sale of City Assets	55,729	-	-	-
Total Revenue	\$ 21,139,600	\$ 20,835,300	\$ 21,525,200	\$ 22,219,900
Expenditures				
Operations				
Administration	\$ 2,786,648	\$ 2,702,200	\$ 2,725,600	\$ 2,920,000
Finance	1,727,438	1,900,100	1,932,400	1,998,100
Community Development	1,329,784	1,420,300	1,420,300	1,524,100
Police	7,692,393	8,035,400	8,153,800	8,272,600
Public Works	3,273,646	3,406,300	3,495,300	3,743,400
Parks and Recreation	2,961,839	3,009,400	3,084,200	3,184,500
Total Operations	19,771,748	20,473,700	20,811,600	21,642,700
Capital Outlay				
Administration	156,766	-	300,000	-
Police	348,374	561,600	574,700	502,100
Public Works	36,142	-	295,000	-
Total Capital Outlay	541,282	561,600	1,169,700	502,100
Transfers Out				
Transfers Out	-	187,700	187,700	409,700
Total Transfers Out	-	187,700	187,700	409,700
Total Expenditures	\$ 20,313,030	\$ 21,223,000	\$ 22,169,000	\$ 22,554,500
Surplus/(Shortfall)	826,570	(387,700)	(643,800)	(334,600)
Funds Available December 31	\$ 8,675,431	\$ 6,942,461	\$ 8,031,631	\$ 7,697,031

CITY OF GARDNER BUDGET



REVENUE SOURCE	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
TAXES				
Property Tax				
Ad Valorem Property Tax	\$ 4,383,512	\$ 4,657,000	\$ 4,551,900	\$ 4,732,500
Back Tax Collections	20,166	12,000	15,700	12,000
Motor Vehicle Tax	383,587	397,400	383,600	411,600
Subtotal Property Tax	4,787,265	5,066,400	4,951,200	5,156,100
City Tax				
City Sales Tax	3,522,027	3,539,000	3,663,000	3,810,000
City Use Tax	1,805,226	1,899,000	1,886,000	1,971,000
Subtotal City Tax	5,327,253	5,438,000	5,549,000	5,781,000
Franchise Tax				
Natural Gas Franchise	225,946	189,000	216,000	193,000
Telephone Franchise	2,850	4,000	2,500	4,000
Cable Television Franchise	47,668	61,000	45,000	60,000
Electric Franchise	9,275	31,000	-	-
Subtotal Franchise Tax	285,739	285,000	263,500	257,000
Total Taxes	\$ 10,400,257	\$ 10,789,400	\$ 10,763,700	\$ 11,194,100
INTERGOVERNMENTAL				
County Tax				
County Sales Tax	\$ 2,519,881	\$ 2,512,000	\$ 2,633,000	\$ 2,745,000
County Use Tax	892,814	900,000	937,000	982,000
Subtotal County Tax	3,412,695	3,412,000	3,570,000	3,727,000
Grants				
Operating Contributions	156,098	135,000	145,000	145,000
Foundation Grants	70,714	10,000	10,000	10,000
Federal Grants	88,479	60,000	80,000	80,000
Subtotal Grants	315,291	205,000	235,000	235,000
Liquor Tax				
Local Alcohol Liquor Tax	72,397	76,600	76,600	80,000
Subtotal Liquor Tax	72,397	76,600	76,600	80,000
Total Intergovernmental	\$ 3,800,383	\$ 3,693,600	\$ 3,881,600	\$ 4,042,000

CITY OF GARDNER BUDGET



REVENUE SOURCE	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
LICENSES AND PERMITS				
Licenses				
Business Licenses and Payments	\$ 17,985	\$ 11,000	\$ 14,000	\$ 14,000
Beer and Liquor License	4,600	4,000	5,000	5,000
Economic Development Application Fee	8,000	4,000	6,000	4,000
Subtotal Licenses	30,585	19,000	25,000	23,000
Permits				
Building and Construction Permits	918,745	570,000	900,000	800,000
Animal Licenses and Impoundment	6,768	6,000	7,000	7,000
Lake Dock Permits	8,492	8,400	8,000	8,000
Subtotal Permits	934,005	584,400	915,000	815,000
Total Licenses and Permits	\$ 964,590	\$ 603,400	\$ 940,000	\$ 838,000
CHARGES FOR SERVICES				
Cost Allocation				
GF Cost Allocation Revenue	\$ 2,503,692	\$ 2,790,500	\$ 2,790,500	\$ 2,966,600
GF Cost Allocation-Airport	(277,296)	(281,600)	(281,600)	(324,700)
Subtotal Cost Allocation	2,226,396	2,508,900	2,508,900	2,641,900
Recreation Charges				
Recreation Programs	197,916	244,000	198,000	198,000
Instructional Recreation Fees	4,863	8,000	5,000	5,000
Swimming Pool Fees	307,454	362,000	308,000	308,000
Swimming Lessons	42,876	38,000	43,000	43,000
Special Events	24,457	37,000	25,000	25,000
Concessions	32,453	43,000	33,000	33,000
Advertising	-	1,000	-	-
Tournaments	6,282	11,000	7,000	7,000
Donations and Sponsorships	21,908	15,000	22,000	22,000
Facility Rental	28,930	30,000	29,000	29,000
Aquatic Concessions	83,825	93,000	84,000	84,000
Subtotal Recreation Charges	750,964	882,000	754,000	754,000
Fees				
Inspection Fees	270,839	120,000	300,000	300,000
Zoning and Subdivision Fees	31,839	20,000	22,000	20,000
Subtotal Fees	302,678	140,000	322,000	320,000
Total Charges for Services	\$ 3,280,038	\$ 3,530,900	\$ 3,584,900	\$ 3,715,900

CITY OF GARDNER BUDGET



REVENUE SOURCE	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Fines and Fees				
Court Fines	\$ 379,589	\$ 386,000	\$ 375,000	\$ 398,000
Court Fees	88,526	77,000	81,000	79,000
Diversion	73,275	103,000	86,000	106,000
Total Fines and Fees	\$ 541,390	\$ 566,000	\$ 542,000	\$ 583,000
Investment Earnings				
Interest on Idle Funds	\$ 347,449	\$ 241,000	\$ 241,000	\$ 200,000
Total Investment Earnings	\$ 347,449	\$ 241,000	\$ 241,000	\$ 200,000
Miscellaneous Other				
Mowing Special Assessments	\$ 528	\$ 3,000	\$ 1,000	\$ 3,000
Copies/Plans/Codes	5,696	7,000	7,000	7,000
Miscellaneous	55,993	25,000	25,000	25,000
Returned Checks	1,500	3,000	3,000	3,000
Reimbursed Expense	5,138	-	5,000	-
Developer Reimbursements	118,530	-	90,000	-
Origination Fee	248,000	70,000	130,000	250,000
Land/Building Rentals	2,129	-	4,000	-
Royalties	-	1,000	-	1,000
Total Miscellaneous Other	\$ 437,514	\$ 109,000	\$ 265,000	\$ 289,000
OTHER FINANCING SOURCES AND USES				
Transfers In				
Electric Fund Transfer	\$ 1,108,900	\$ 1,111,200	\$ 1,116,200	\$ 1,159,800
Economic Development Fund Transfer	165,100	171,700	171,700	178,600
Main Street Marketplace CID Transfer	13,406	15,400	15,400	15,700
Plaza South CID Transfer	1,254	3,700	3,700	3,800
Other Project Transfers	23,590	-	-	-
Total Transfers In	1,312,250	1,302,000	1,307,000	1,357,900
Proceeds from Sale of Capital Assets				
Sale of City Property	55,729	-	-	-
Total Proceeds from Sale of Capital Assets	55,729	-	-	-
Total Other Financing Sources and Uses	\$ 1,367,979	\$ 1,302,000	\$ 1,307,000	\$ 1,357,900
Total General Fund Revenues	\$ 21,139,600	\$ 20,835,300	\$ 21,525,200	\$ 22,219,900

2027

ADMINISTRATION

OVERVIEW

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

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



CONTACT INFO

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



ADMINISTRATION

SERVICES

Policy Development

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

Public Information

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

Human Resources / Risk Management Fund

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

Information Technology Services / Information Technology Fund

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

City Clerk

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

Building Services Division / Building Services Fund

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

ADMINISTRATION

PERSONNEL (FTE)

	2025	2026	2027
ADMINISTRATION	7.0	7.0	7.0
HUMAN RESOURCES / RISK MANAGEMENT	4.0	4.0	4.0
INFORMATION TECHNOLOGY (I.T.)	5.0	6.0	6.0
BUILDING SERVICES	2.0	2.0	2.0
CITY CLERK	1.0	1.0	1.0
TOTAL	19.0	20.0	20.0

2026 ACCOMPLISHMENTS

- Partnered with the Chamber of Commerce to hold the State of the City Address
- Prepared 2025 annual report
- Coordinated several community events for special holidays and city economic development projects (groundbreakings, ribbon-cuttings, etc.)
- Completed major communications campaigns to inform and educate the public about community initiatives
- Prepared City Council meeting agenda packets and accompanying materials for 16 City Council Meetings, Special Sessions and Work Sessions in 2026
- Prepared and attested to 38 ordinances and resolutions in 2026 (as of August 12)
- Coordinated several internal event/activities to boost employee morale and retention
- Coordinated “City Day” for Chamber Leadership Program
- Risk Management coordinated and successfully completed regular city-wide facility inspections with both the Worker’s Compensation Safety Consultant and the Kansas Department of Labor Safety Representative with minimal areas identified for improvement
- The city continues to partner with Kansas Municipal Utilities to provide monthly safety training for all employees as it pertains to their position and quarterly leadership training for all supervisory staff

ADMINISTRATION

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2026 GOALS AND OBJECTIVES

Department Goal A: Create a high performing organization

Objective A1: Reduce the turnover rate to 10.5% or less (Dec. 2027)

Objective A2: Support initiatives to drive lower worker's compensation rates to \$1.25 or less (Dec. 2027)

Objective A3: Provide an Annual Report on progress towards achieving the City's strategic priorities (Jun. 2027)

Department Goal B: Support community growth and expand the tax base

Objective B1: Increase population by 2% (Dec. 2027)

Objective B2: Increase the City's real estate, personal property and state assessed utilities assessed valuation by 5% (Dec. 2027)

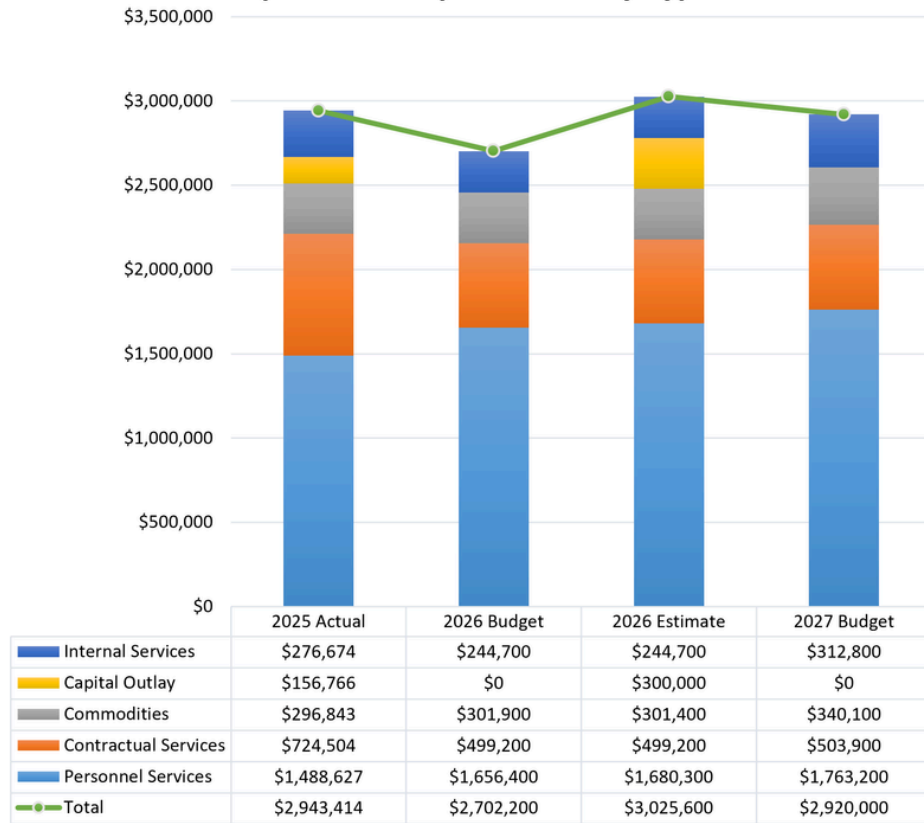
PERFORMANCE MEASURES

Strategic Priority	Goal / Objective	Performance Measuer	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
3	A1	Turnover Rate	10%	12.2%	11.4%	11.0%	10.5%
4	A2	Expenditures for workers' compensation per \$100 of salary and benefits	\$1.25	\$1.13	\$1.11	\$1.11	\$1.10
1	B1	Population Growth	> 1%	1.9%	2.9%	2.0%	2.0%
1	B2	City assessed valuation growth	> 1%	9.0%	7.3%	5.2%	5.0%

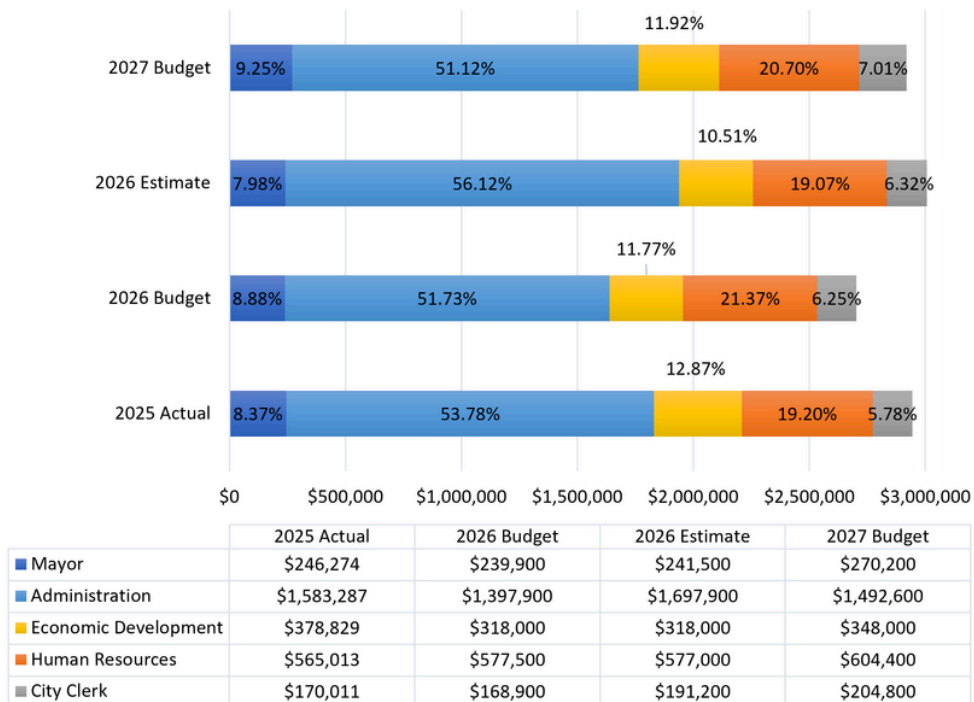
ADMINISTRATION

DEPARTMENT FINANCIAL SUMMARIES

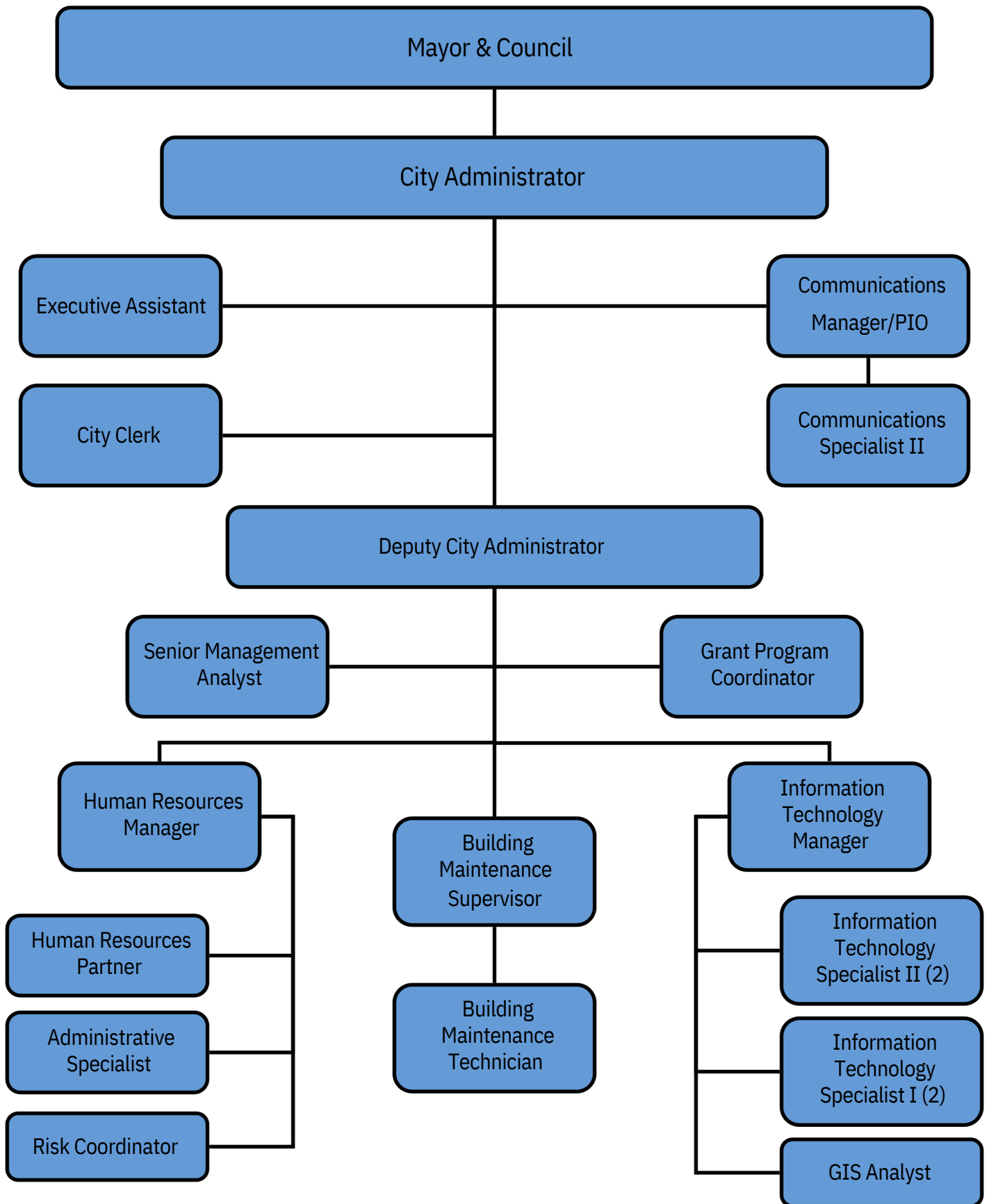
Department Expenditures by Type



Department Expenditures by Program



ADMINISTRATION



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 1,036,763	\$ 1,135,600	\$ 1,135,600	\$ 1,188,100
Overtime	17,040	15,000	15,000	15,000
Part-Time	47,640	47,400	48,300	49,300
Seasonal	-	6,000	6,000	18,000
Health and Dental Insurance	163,368	188,300	210,600	210,200
Life Insurance	1,125	1,200	1,200	1,200
Social Security	81,179	92,100	92,100	97,200
Unemployment Compensation	1,054	1,100	1,100	1,200
KPERS Retirement	115,576	127,700	128,400	138,700
Deferred Compensation	24,882	42,000	42,000	44,300
Total Personnel Services	1,488,627	1,656,400	1,680,300	1,763,200
Contractual Services				
Legal Services	80,025	85,000	85,000	85,000
Outsourced Services	414,480	282,000	282,000	286,100
Telephone	1,886	2,000	2,000	2,000
Meetings/Training/Travel/Continuing Education	30,055	39,600	39,600	39,600
Dues and Subscriptions	34,869	43,600	43,600	44,100
Recruitment	2,317	7,000	7,000	7,000
Advertising and Legal Notices	3,312	3,000	3,000	3,000
Printing	15,578	13,000	13,000	13,000
Postage	14,199	11,200	11,200	11,300
Information Technology	127,708	12,300	12,300	12,300
Taxes and Assesments	75	500	500	500
Total Contractual Services	724,504	499,200	499,200	503,900
Commodities				
Furniture and Equipment	16,631	-	-	-
Operating Supplies	7,737	12,700	12,200	12,300
Special Events	19,629	25,800	25,800	25,800
Donations and Sympathy	57,270	63,400	63,400	72,000
Grants & Other Projects	195,576	200,000	200,000	230,000
Total Commodities	296,843	301,900	301,400	340,100
Capital Outlay				
Equipment	156,722	-	300,000	-
Land & Right of Way	44	-	-	-
Total Capital Outlay	156,766	-	300,000	-
Internal Services				
Building Services	83,562	88,200	88,200	139,600
IT Services	140,911	113,900	113,900	126,500
Risk Services	52,201	42,600	42,600	46,700
Total Internal Services	276,674	244,700	244,700	312,800
Total Expenditures	\$ 2,943,414	\$ 2,702,200	\$ 3,025,600	\$ 2,920,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Part-Time	\$ 47,640	\$ 47,400	\$ 48,300	\$ 49,300
Social Security	3,645	3,600	3,600	3,800
KPERS Retirement	1,447	1,400	2,100	2,200
Total Personnel Services	52,732	52,400	54,000	55,300
Contractual Services				
Meetings/Training/Travel/Continuing Education	2,546	3,000	3,000	3,000
Dues and Subscriptions	32,842	38,100	38,100	38,600
Total Contractual Services	35,388	41,100	41,100	41,600
Commodities				
Operating Supplies	1,391	2,000	2,000	2,000
Special Events	13,351	15,800	15,800	15,800
Donations and Sympathy	57,270	63,400	63,400	72,000
Total Commodities	72,012	81,200	81,200	89,800
Internal Services				
Building Services	19,856	19,600	19,600	33,400
IT Services	59,585	40,200	40,200	44,700
Risk Services	6,701	5,400	5,400	5,400
Total Internal Services	86,142	65,200	65,200	83,500
Total Expenditures	\$ 246,274	\$ 239,900	\$ 241,500	\$ 270,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 732,834	\$ 827,500	\$ 827,500	\$ 867,300
Overtime	1,185	1,900	1,900	2,000
Seasonal	-	6,000	6,000	18,000
Health and Dental Insurance	93,575	114,200	114,200	103,700
Life Insurance	693	800	800	800
Social Security	53,577	63,900	63,900	67,900
Unemployment Compensation	742	800	800	900
KPERS Retirement	80,596	92,100	92,100	99,800
Deferred Compensation	23,287	40,400	40,400	42,600
Total Personnel Services	986,489	1,147,600	1,147,600	1,203,000
Contractual Services				
Legal Services	79,625	85,000	85,000	85,000
Outsourced Services	47,009	5,000	5,000	5,000
Telephone	1,276	1,400	1,400	1,400
Meetings/Training/Travel/Continuing Education	5,346	9,200	9,200	9,200
Dues and Subscriptions	1,783	3,900	3,900	3,900
Printing	15,463	12,100	12,100	12,100
Postage	13,757	10,800	10,800	10,800
Information Technology	121,158	400	400	400
Total Contractual Services	285,417	127,800	127,800	127,800
Commodities				
Furniture and Equipment	16,356	-	-	-
Operating Supplies	2,622	4,600	4,600	4,600
Special Events	6,278	10,000	10,000	10,000
Total Commodities	25,256	14,600	14,600	14,600
Capital Outlay				
Equipment	156,722	-	300,000	-
Total Capital Outlay	156,722	-	300,000	-
Internal Services				
Building Services	40,918	44,000	44,000	68,300
IT Services	59,585	40,200	40,200	52,100
Risk Services	28,900	23,700	23,700	26,800
Total Internal Services	129,403	107,900	107,900	147,200
Total Expenditures	\$ 1,583,287	\$ 1,397,900	\$ 1,697,900	\$ 1,492,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Contractual Services				
Outsourced Services	\$ 182,760	\$ 118,000	\$ 118,000	\$ 118,000
Advertising and Legal Notices	449	-	-	-
Total Contractual Services	183,209	118,000	118,000	118,000
Commodities				
Grants	195,576	200,000	200,000	230,000
Total Commodities	195,576	200,000	200,000	230,000
Capital Outlay				
Land & Right of Way	44	-	-	-
Total Capital Outlay	44	-	-	-
Total Expenditures	\$ 378,829	\$ 318,000	\$ 318,000	\$ 348,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 229,947	\$ 232,900	\$ 232,900	\$ 242,500
Overtime	3,269	2,300	2,300	3,400
Health and Dental Insurance	61,073	64,900	64,900	68,900
Life Insurance	324	300	300	300
Social Security	17,500	18,000	18,000	18,800
Unemployment Compensation	228	200	200	200
KPERS Retirement	24,333	25,000	25,000	27,000
Deferred Compensation	746	700	700	800
Total Personnel Services	337,420	344,300	344,300	361,900
Contractual Services				
Legal Services	400	-	-	-
Outsourced Services	154,958	138,000	138,000	142,100
Telephone	610	600	600	600
Meetings/Training/Travel/Continuing Education	20,416	25,300	25,300	25,300
Dues and Subscriptions	169	1,200	1,200	1,200
Recruitment	2,317	7,000	7,000	7,000
Printing	115	800	800	800
Postage	222	200	200	300
Total Contractual Services	179,207	173,100	173,100	177,300
Commodities				
Furniture and Equipment	275	-	-	-
Operating Supplies	3,505	5,700	5,200	5,300
Total Commodities	3,780	5,700	5,200	5,300
Internal Services				
Building Services	16,000	17,400	17,400	26,600
IT Services	16,306	26,800	26,800	22,300
Risk Services	12,300	10,200	10,200	11,000
Total Internal Services	44,606	54,400	54,400	59,900
Total Expenditures	\$ 565,013	\$ 577,500	\$ 577,000	\$ 604,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 73,982	\$ 75,200	\$ 75,200	\$ 78,300
Overtime	12,586	10,800	10,800	9,600
Health and Dental Insurance	8,720	9,200	31,500	37,600
Life Insurance	108	100	100	100
Social Security	6,457	6,600	6,600	6,700
Unemployment Compensation	84	100	100	100
KPERS Retirement	9,200	9,200	9,200	9,700
Deferred Compensation	849	900	900	900
Total Personnel Services	111,986	112,100	134,400	143,000
Contractual Services				
Outsourced Services	29,753	21,000	21,000	21,000
Meetings/Training/Travel/Continuing Education	1,747	2,100	2,100	2,100
Dues and Subscriptions	75	400	400	400
Advertising and Legal Notice	2,863	3,000	3,000	3,000
Printing	-	100	100	100
Postage	220	200	200	200
Information Technology	6,550	11,900	11,900	11,900
Taxes and Assessments	75	500	500	500
Total Contractual Services	41,283	39,200	39,200	39,200
Commodities				
Operating Supplies	219	400	400	400
Total Commodities	219	400	400	400
Internal Services				
Building Services	6,788	7,200	7,200	11,300
IT Services	5,435	6,700	6,700	7,400
Risk Services	4,300	3,300	3,300	3,500
Total Internal Services	16,523	17,200	17,200	22,200
Total Expenditures	\$ 170,011	\$ 168,900	\$ 191,200	\$ 204,800

2027

COMMUNITY DEVELOPMENT

OVERVIEW

The Community Development Department is a partner in maintaining, enhancing, and developing the Gardner community by participating in every phase of the physical development cycle. The department is comprised of the Planning and Zoning Division and Building and Inspection Division. The staff is charged with planning for future growth and development in Gardner, while assuring our citizens' safety and facilitating quality development in Gardner through the adopted building and development standards.



CONTACT INFO

City Hall - Community Development
120 E. Main Street
Gardner, KS 66030
(913) 856-0913
gardnerkansas.gov



COMMUNITY DEVELOPMENT

SERVICES

Planning and Zoning Division

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

Building and Inspections Division

The Building and Inspections Division of the Community Development Department is responsible for ensuring the safety, health and welfare of the community in relation to the built environment. This division reviews building plans, issues appropriate permits and inspects structures under construction to ensure they are built in accordance with applicable construction codes. The division is also responsible for reviewing sign plans and issuing permits for decks, fences, residential and commercial remodeling, as well as electrical, heating, ventilation and air conditioning work. Staff also assists the public with construction or code inquiries, and monitors contractor licensing. Staff assists builders and contractors, provides policy and code recommendations, and helps raise awareness of building issues among other City departments and the public.

COMMUNITY DEVELOPMENT

PERSONNEL (FTE)

	2025	2026	2027
PLANNING & ZONING	6.5	6.5	6.5
BUILDING & INSPECTIONS	3.0	3.0	3.0
TOTAL	9.5	9.5	9.5

2026 ACCOMPLISHMENTS

- Continued automation efforts utilizing CentralSquare and Cognos to create and generate standardized reports for monitoring/reporting activity
 - Adopted amendments to Title 15 of the Gardner Municipal Code related to the International Residential Code for one- and two-family dwellings and continued to review the 2024 International Building Codes
- Through July 31, 2026:
- Issued 229 total building and improvement project permits reflecting \$122,518,588 valuation in private investment:
 - 141 new single-family units reflecting \$45,598,103 valuation
 - 80 new multi-family units reflecting \$11,654,455 valuation
 - 11 temporary use permits for fireworks stands
 - 11 permits for new commercial construction or additions/remodels reflecting \$19,077,311 valuation
 - Conducted 3,620 building inspections
 - Updated Chapters 17.01 – 17.03 of Title 17, the Land Development Code
 - Drafted 21 staff reports to the Planning Commission and 12 reports to the City Council related to development applications:
 - 1 preliminary plat for 218 single-family homes
 - 2 final plats for 42 single-family homes
 - 1 final development plan for 59 duplex units (118 total)
 - 3 conditional use permits
 - 2 site plans for additions to 2 different buildings totaling 11,900 square feet
 - Assisted with the annexation of 132 acres
 - Held 12 discovery meetings to discuss potential development projects
 - Held 11 pre-application meetings with developers and/or design teams prior to the submission of applications to the Planning Commission
 - Held 6 Planning Commission meetings
 - Made 4 presentations to the Planning Commission related to the comprehensive plan, decision-making and findings of fact, and development in 2025, as well as a mid-year overview of growth and development in Gardner

COMMUNITY DEVELOPMENT

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2027 GOALS AND OBJECTIVES

Department Goal A: Facilitate balanced growth in the community

Objective A1: Review the future land use map and propose updates as appropriate (Dec. 2027)

Objective A2: Review and propose updates as appropriate to the community profile and implementation matrix sections of the comprehensive plan (Dec. 2027)

Objective A3: Assist developers through the planning and development process to support projects from concept to construction (ongoing)

Department Goal B: Ensure that new development meets adopted quality and safety standards

Objective B1: Inspect all new development to ensure compliance with adopted building standards (ongoing)

Objective B2: Enhance the community by working with developers to encourage planning, design, and development practices that exceed the minimum standards set by the Gardner Municipal Code (ongoing)

PERFORMANCE MEASURES

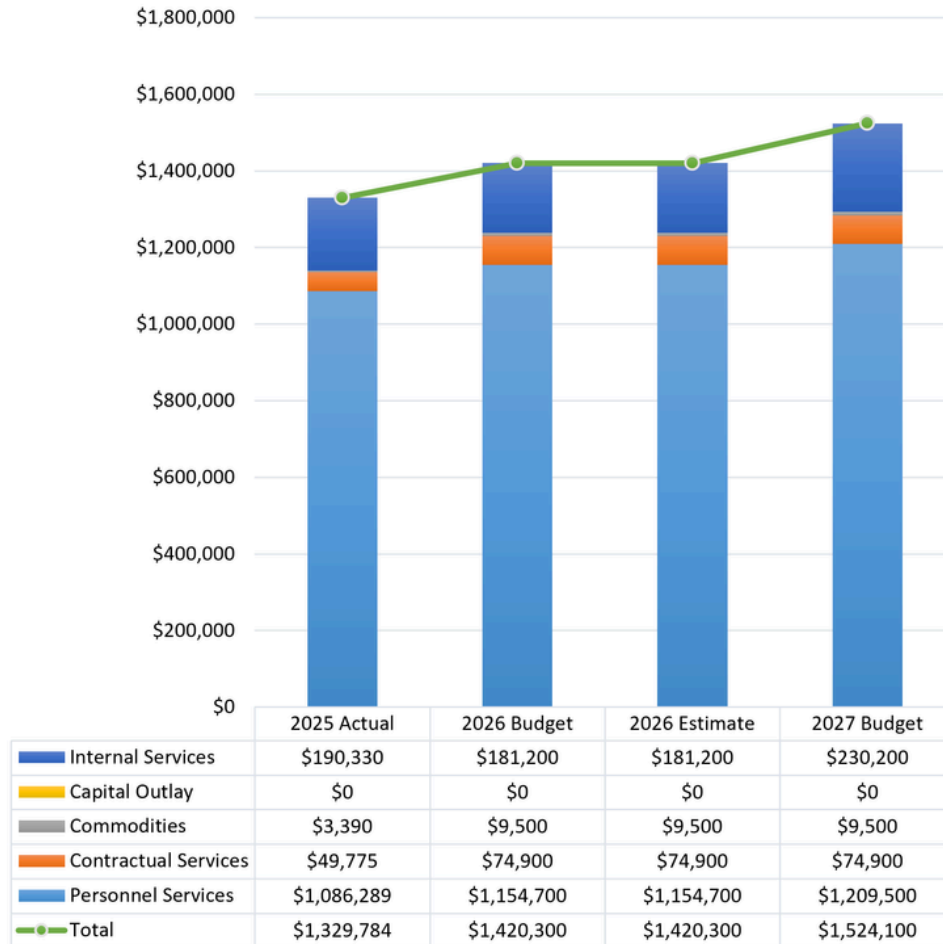
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
1	A3	Percent of planning applications reviewed/processed within applicable timeframes	90%	90%	93%	90%	95%
1	B2	Percent of building plan 1 st reviews conducted within 10 working days of application	90%	90%	95%	95%	95%
2	B1	Percent of inspections conducted same day or next business day after inspection request	95%	95%	95%	95%	95%

FACTORS INFLUENCING THE ABILITY TO MEET THE IDENTIFIED BENCHMARKS MAY INCLUDE: FAILURE OF THE APPLICANTS TO PROVIDE ADEQUATE INFORMATION/REVIEW MATERIALS CAUSING AN APPLICATION/REQUEST TO BE PUT ON HOLD; VOLUME OF APPLICATIONS/REQUESTS CONSISTENTLY EXCEEDING CAPACITY OF EXISTING STAFFING LEVELS; OR INTERNAL STAFF UNDER PERFORMANCE.

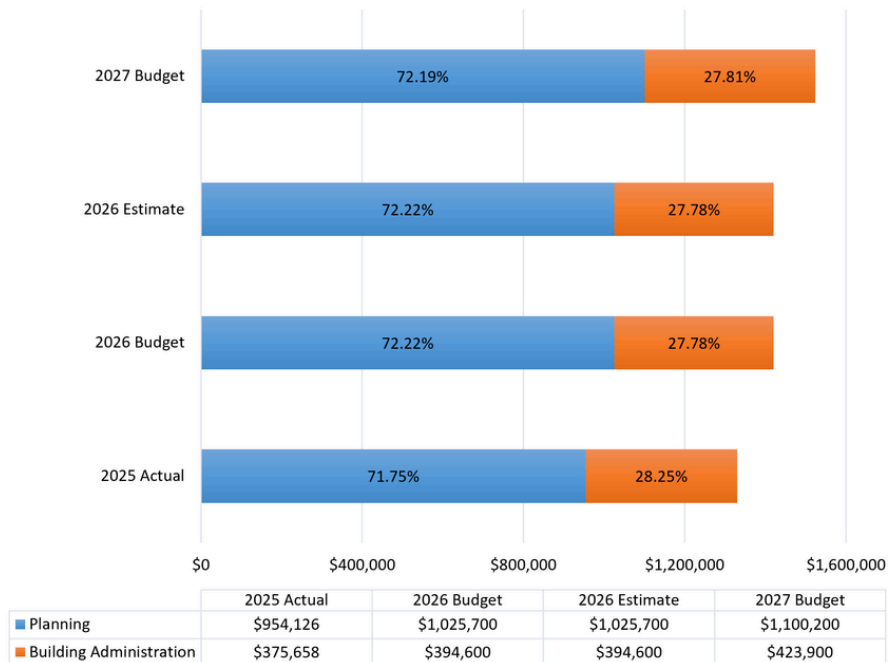
COMMUNITY DEVELOPMENT

DEPARTMENT FINANCIAL SUMMARIES

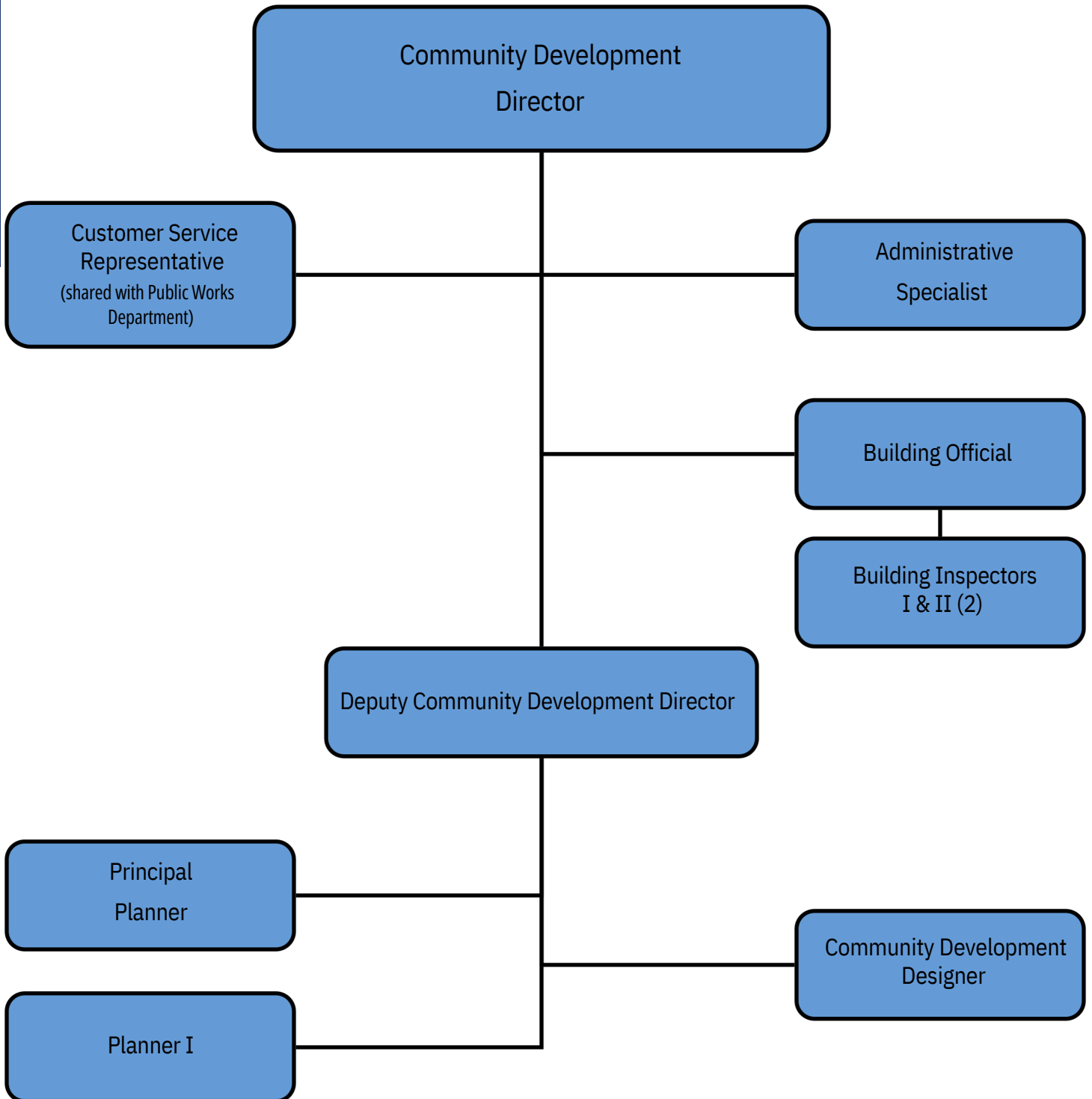
Department Expenditures by Type



Department Expenditures by Program



COMMUNITY DEVELOPMENT



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 805,909	\$ 845,800	\$ 845,800	\$ 877,100
Overtime	7,330	6,700	6,700	7,700
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	156,509	164,000	164,000	176,700
Life Insurance	1,007	1,100	1,100	1,100
Social Security	61,112	66,200	66,200	69,100
Unemployment Compensation	793	800	800	900
KPERS Retirement	87,033	90,700	90,700	97,300
Deferred Compensation	3,741	3,900	3,900	4,100
Contra Expense and Reclass	(37,145)	(38,000)	(38,000)	(42,500)
Total Personnel Services	1,086,289	1,154,700	1,154,700	1,209,500
Contractual Services				
Outsourced Services	28,413	29,000	29,000	29,000
Telephone	2,462	2,200	2,200	2,200
Meetings/Training/Travel/Continuing Education	9,836	24,400	24,400	24,400
Dues and Subscriptions	8,867	5,300	5,300	5,300
Advertising and Legal Notices	21	-	-	-
Printing	-	1,500	1,500	1,500
Postage	176	500	500	500
Home Repair Program	-	12,000	12,000	12,000
Total Contractual Services	49,775	74,900	74,900	74,900
Commodities				
Small tools	41	400	400	400
Furniture and Equipment	120	500	500	500
Fuel and Fluids	1,722	4,000	4,000	4,000
Operating Supplies	1,507	3,700	3,700	3,700
Clothing and Uniforms	-	900	900	900
Total Commodities	3,390	9,500	9,500	9,500
Internal Services				
Building Services	61,631	65,000	65,000	102,300
IT Services	75,904	66,900	66,900	74,300
Risk Services	44,399	40,000	40,000	42,500
Fleet Services	8,396	9,300	9,300	11,100
Total Internal Services	190,330	181,200	181,200	230,200
Total Expenditures	\$ 1,329,784	\$ 1,420,300	\$ 1,420,300	\$ 1,524,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 583,849	\$ 616,200	\$ 616,200	\$ 638,000
Overtime	3,331	3,400	3,400	3,700
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	128,732	140,100	140,100	145,400
Life Insurance	683	800	800	800
Social Security	43,846	48,400	48,400	50,500
Unemployment Compensation	569	600	600	700
KPERS Retirement	62,818	65,900	65,900	70,600
Deferred Compensation	2,837	3,000	3,000	3,100
Contra Expense and Reclass	(37,145)	(38,000)	(38,000)	(42,500)
Total Personnel Services	789,520	853,900	853,900	888,300
Contractual Services				
Outsourced Services	28,360	27,000	27,000	27,000
Telephone	487	600	600	600
Meetings/Training/Travel/Continuing Education	3,109	11,400	11,400	11,400
Dues and Subscriptions	3,143	3,200	3,200	3,200
Advertising and Legal Notice	21	-	-	-
Printing	-	1,000	1,000	1,000
Postage	176	300	300	300
Total Contractual Services	35,296	43,500	43,500	43,500
Commodities				
Furniture & Equipment	120	-	-	-
Operating Supplies	1,314	2,500	2,500	2,500
Total Commodities	1,434	2,500	2,500	2,500
Internal Services				
Building Services	52,058	53,900	53,900	86,700
IT Services	48,823	46,800	46,800	52,000
Risk Services	24,200	22,000	22,000	23,500
Fleet Services	2,795	3,100	3,100	3,700
Total Internal Services	127,876	125,800	125,800	165,900
Total Expenditures	\$ 954,126	\$ 1,025,700	\$ 1,025,700	\$ 1,100,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 222,060	\$ 229,600	\$ 229,600	\$ 239,100
Overtime	3,999	3,300	3,300	4,000
Health and Dental Insurance	27,777	23,900	23,900	31,300
Life Insurance	324	300	300	300
Social Security	17,266	17,800	17,800	18,600
Unemployment Compensation	224	200	200	200
KPERS Retirement	24,215	24,800	24,800	26,700
Deferred Compensation	904	900	900	1,000
Total Personnel Services	296,769	300,800	300,800	321,200
Contractual Services				
Outsourced Services	53	2,000	2,000	2,000
Telephone	1,975	1,600	1,600	1,600
Meetings/Training/Travel/Continuing Education	6,727	13,000	13,000	13,000
Dues and Subscriptions	5,724	2,100	2,100	2,100
Printing	-	500	500	500
Postage	-	200	200	200
Home Repair Program	-	12,000	12,000	12,000
Total Contractual Services	14,479	31,400	31,400	31,400
Commodities				
Small tools	41	400	400	400
Furniture and Equipment	-	500	500	500
Fuel and Fluids	1,722	4,000	4,000	4,000
Operating Supplies	193	1,200	1,200	1,200
Clothing and Uniforms	-	900	900	900
Total Commodities	1,956	7,000	7,000	7,000
Internal Services				
Building Services	9,573	11,100	11,100	15,600
IT Services	27,081	20,100	20,100	22,300
Risk Services	20,199	18,000	18,000	19,000
Fleet Services	5,601	6,200	6,200	7,400
Total Internal Services	62,454	55,400	55,400	64,300
Total Expenditures	\$ 375,658	\$ 394,600	\$ 394,600	\$ 423,900

2027

FINANCE

OVERVIEW

The Finance Department includes four divisions: Finance Administration, Fiscal Services, Municipal Court and Utility Billing Services. The Finance Department is responsible for budgeting, long-term financial planning, coordinating the Capital Improvement Program, maintaining all financial records, financial reporting, collections, safekeeping of funds, investing, debt management, utility billing services, and municipal court services.

The City of Gardner has a solid record of fiscal responsibility based upon sound financial planning and management. These factors have helped the City earn an AA-/Stable rating from Standard & Poor's Ratings Services.

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



CONTACT INFO

City Hall - Finance
120 E. Main Street
Gardner, KS 66030
(913) 856-0927
gardnerkansas.gov



FINANCE

SERVICES

Finance Administration Division

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

Fiscal Services Division

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

Municipal Court

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

Utility Billing Division / Utility Billing Services Fund

The Utility Billing Division is responsible for determining consumption, creating and processing utility bills, and monitoring and collecting 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.

FINANCE

PERSONNEL (FTE)

	2025	2026	2027
FINANCE ADMINISTRATION	2.0	2.0	2.0
FISCAL SERVICES	6.0	6.0	6.0
UTILITY BILLING	6.0	6.0	6.0
MUNICIPAL COURT	3.0	3.0	3.0
TOTAL	17.0	17.0	17.0

2026 ACCOMPLISHMENTS

- EARNED 2026 GFOA DISTINGUISHED BUDGET PRESENTATION AWARD
- EARNED GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING FOR THE 2024 ANNUAL FINANCIAL REPORT
- EARNED “UNMODIFIED” (HIGHEST) OPINION FOR THE FY 2025 AUDIT
- EARNED GFOA 2024 POPULAR ANNUAL FINANCIAL REPORTING AWARD
- COORDINATED THE DEVELOPMENT OF THE 2027-2031 CAPITAL IMPROVEMENT PROGRAM
- COORDINATED THE ISSUANCE OF SERIES 2026A TAXABLE GENERAL OBLIGATION BONDS, SERIES 2026 TAX-EXEMPT GENERAL OBLIGATION BONDS, AND SERIES 2026C GENERAL OBLIGATION TEMPORARY NOTES IN ORDER TO SUPPORT INFRASTRUCTURE IMPROVEMENTS AND REFUND PREVIOUS DEBT OBLIGATIONS
- CONDUCTED AN RFP FOR PAYROLL, TIMEKEEPING, AND HUMAN CAPITAL MANAGEMENT SYSTEM

FINANCE

STRATEGIC PRIORITIES

- 1 **PROMOTE ECONOMIC DEVELOPMENT**
- 2 **MAINTAIN QUALITY OF LIFE**
- 3 **INCREASE INFRASTRUCTURE & ASSET MANAGEMENT**
- 4 **IMPROVE FISCAL STEWARDSHIP**

2027 GOALS AND OBJECTIVES

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

Objective A1: Review and update financial policies (Sep. 2027)

Objective A2: Maintain General Fund target fund balance of 30% of expenditures (Dec. 2027)

Objective A3: Maintain Aa- Bond Rating (Dec. 2027)

Department Goal B: Provide the community with high-quality reports.

Objective B1: Earn the 2027 GFOA Distinguished Budget Presentation Award (May 2027)

Objective B2: Earn the 2025 GFOA Certificate of Achievement for Excellence in Financial Reporting (May 2027)

Objective B3: Earn “unmodified” (highest) audit opinion on 2026 financial statements (Jun. 2027)

PERFORMANCE MEASURES

Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
4	A2	End of Year General Fund Balance	30%	40%	43%	36%	34%
4	A3	Bond Rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	B1	Consecutive GFOA Distinguished Budget Presentation Awards	----	10	11	12	13
4	B2	Consecutive GFOA Certificates of Achievement for Excellence in Financial Reporting	----	19	20	21	22
4	B3	“Unmodified” opinion on annual external audit	----	Yes	Yes	Yes	Yes

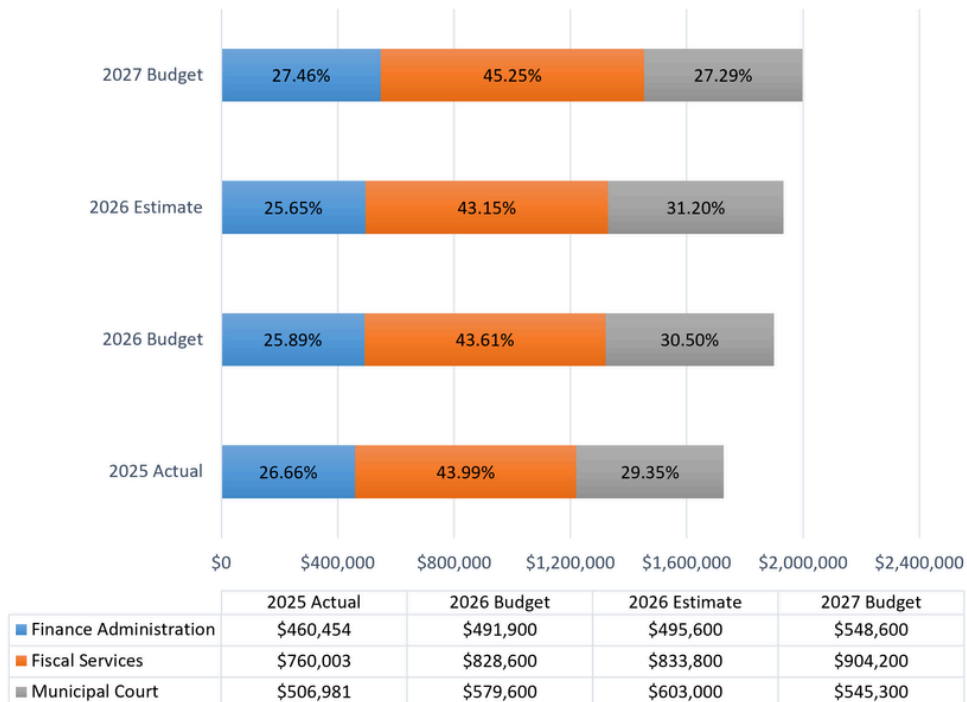
FINANCE

DEPARTMENT FINANCIAL SUMMARIES

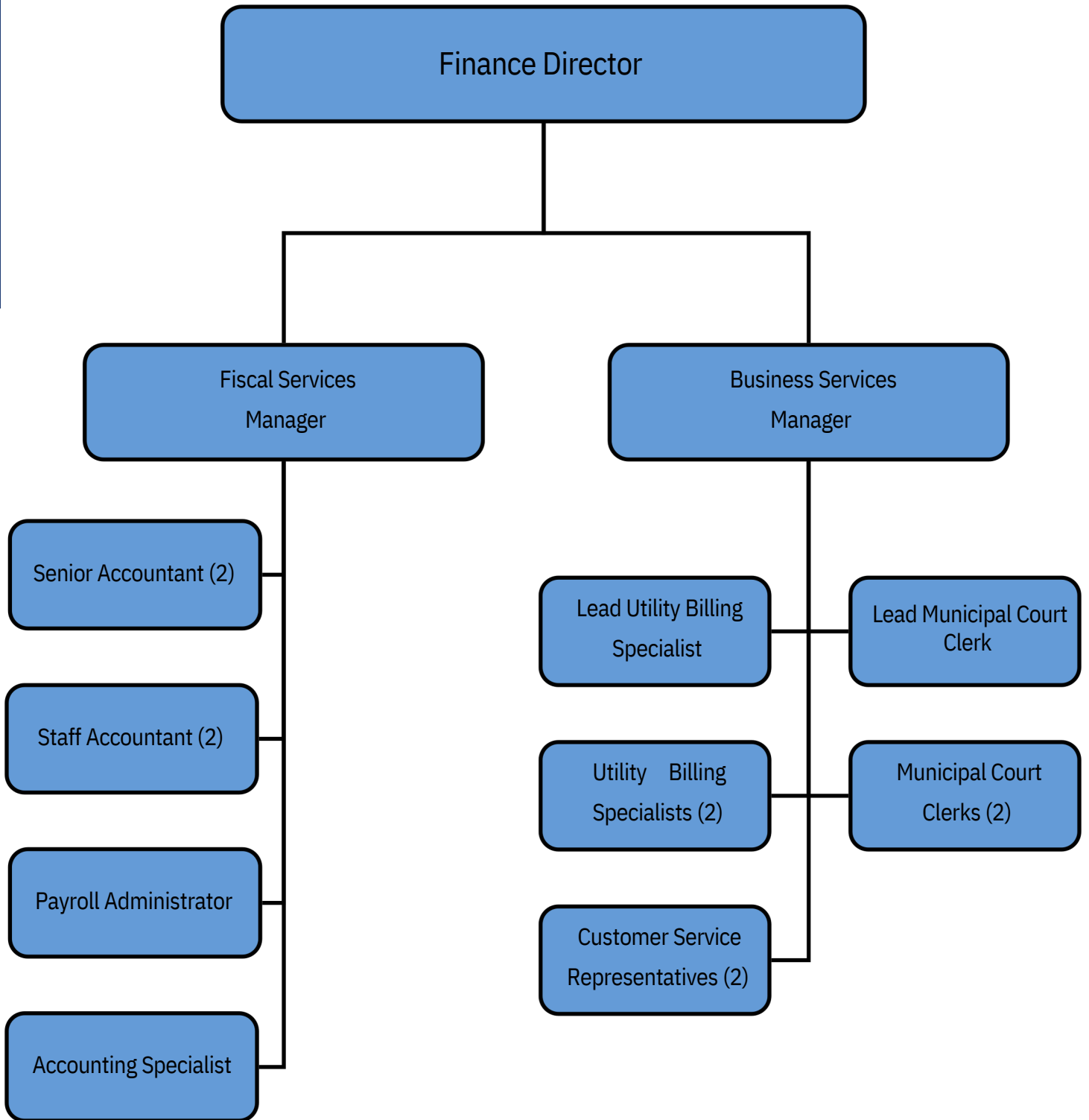
Department Expenditures by Type



Department Expenditures by Program



FINANCE



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 871,447	\$ 927,300	\$ 927,300	\$ 959,700
Overtime	15,006	23,300	23,300	19,100
Part-Time	120,071	132,900	132,900	134,900
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	140,533	174,100	185,500	219,800
Life Insurance	1,094	1,100	1,100	1,100
Social Security	75,996	83,800	83,800	86,500
Unemployment Compensation	988	1,100	1,100	1,100
KPERS Retirement	94,929	101,300	101,300	107,800
Deferred Compensation	5,992	6,200	6,200	6,400
Total Personnel Services	1,326,056	1,464,600	1,476,000	1,554,400
Contractual Services				
Audit and Financial	69,647	81,200	75,000	84,600
Legal Services	3,900	3,000	3,000	3,000
Outsourced Services	53,620	58,900	58,600	58,600
Telephone	487	500	500	500
Repair and Maintenance of Office Equipment	120	-	-	-
Meetings/Training/Travel/Continuing Education	11,884	18,400	19,600	19,100
Dues and Subscriptions	2,215	3,000	3,000	3,000
Printing	2,205	1,300	1,600	2,400
Postage	1,772	1,900	2,200	2,200
Information Technology	48,762	47,600	74,000	54,200
Total Contractual Services	194,612	215,800	237,500	227,600
Commodities				
Furniture and Equipment	722	1,000	1,000	1,000
Operating Supplies	2,206	6,000	5,200	5,200
Total Commodities	2,928	7,000	6,200	6,200
Internal Services				
Building Services	65,206	56,800	56,800	54,800
IT Services	97,536	120,400	120,400	118,900
Risk Services	41,100	35,500	35,500	36,200
Total Internal Services	203,842	212,700	212,700	209,900
Total Expenditures	\$ 1,727,438	\$ 1,900,100	\$ 1,932,400	\$ 1,998,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 282,205	\$ 292,100	\$ 292,100	\$ 303,900
Health and Dental Insurance	8,114	8,600	20,000	41,400
Life Insurance	216	200	200	200
Social Security	21,583	22,300	22,300	23,200
Unemployment Compensation	280	300	300	300
KPERS Retirement	30,532	31,200	31,200	33,600
Deferred Compensation	2,816	2,900	2,900	3,000
Total Personnel Services	345,746	357,600	369,000	405,600
Contractual Services				
Audit and Financial	69,647	81,200	75,000	84,600
Outsourced Services	2,500	5,800	5,500	5,500
Telephone	487	500	500	500
Meetings/Training/Travel/Continuing Education	3,377	4,500	4,500	4,500
Dues and Subscriptions	385	700	600	600
Printing	1,029	1,200	1,100	1,100
Information Technology	6,500	8,000	7,000	7,500
Total Contractual Services	83,925	101,900	94,200	104,300
Internal Services				
Building Services	9,212	10,200	10,200	15,300
IT Services	10,871	13,400	13,400	14,900
Risk Services	10,700	8,800	8,800	8,500
Total Internal Services	30,783	32,400	32,400	38,700
Total Expenditures	\$ 460,454	\$ 491,900	\$ 495,600	\$ 548,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 454,589	\$ 477,700	\$ 477,700	\$ 493,400
Overtime	3,121	5,900	5,900	5,300
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	83,309	89,600	89,600	126,200
Life Insurance	590	600	600	600
Social Security	34,337	38,000	38,000	39,500
Unemployment Compensation	446	500	500	500
KPERS Retirement	49,208	51,600	51,600	54,900
Deferred Compensation	3,176	3,300	3,300	3,400
Total Personnel Services	628,776	680,700	680,700	741,800
Contractual Services				
Outsourced Services	32,394	33,100	33,100	33,100
Meetings/Training/Travel/Continuing Education	8,404	10,000	11,200	10,700
Dues and Subscriptions	1,374	1,700	1,800	1,800
Printing	1,176	-	400	1,200
Postage	1,049	800	1,100	1,100
Information Technology	17,082	15,000	19,000	22,000
Total Contractual Services	61,479	60,600	66,600	69,900
Commodities				
Furniture and Equipment	722	1,000	1,000	1,000
Operating Supplies	1,682	3,000	2,200	2,200
Total Commodities	2,404	4,000	3,200	3,200
Internal Services				
Building Services	16,428	20,200	20,200	27,500
IT Services	32,516	46,800	46,800	44,600
Risk Services	18,400	16,300	16,300	17,200
Total Internal Services	67,344	83,300	83,300	89,300
Total Expenditures	\$ 760,003	\$ 828,600	\$ 833,800	\$ 904,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 134,653	\$ 157,500	\$ 157,500	\$ 162,400
Overtime	11,885	17,400	17,400	13,800
Part-Time	120,071	132,900	132,900	134,900
Health and Dental Insurance	49,110	75,900	75,900	52,200
Life Insurance	288	300	300	300
Social Security	20,076	23,500	23,500	23,800
Unemployment Compensation	262	300	300	300
KPERS Retirement	15,189	18,500	18,500	19,300
Total Personnel Services	351,534	426,300	426,300	407,000
Contractual Services				
Legal Services	3,900	3,000	3,000	3,000
Outsourced Services	18,726	20,000	20,000	20,000
Repair and Maintenance of Office Equipment	120	-	-	-
Meetings/Training/Travel/Continuing Education	103	3,900	3,900	3,900
Dues and Subscriptions	456	600	600	600
Printing	-	100	100	100
Postage	723	1,100	1,100	1,100
Information Technology	25,180	24,600	48,000	24,700
Total Contractual Services	49,208	53,300	76,700	53,400
Commodities				
Operating Supplies	524	3,000	3,000	3,000
Total Commodities	524	3,000	3,000	3,000
Internal Services				
Building Services	39,566	26,400	26,400	12,000
IT Services	54,149	60,200	60,200	59,400
Risk Services	12,000	10,400	10,400	10,500
Total Internal Services	105,715	97,000	97,000	81,900
Total Expenditures	\$ 506,981	\$ 579,600	\$ 603,000	\$ 545,300

2027

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 INFO

City Hall - Parks and Recreation
120 E. Main Street
Gardner, KS 66030
(913) 856-0958
gardnerkansas.gov



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, are administered through this program.

Recreation Services Division

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

Parks Maintenance Division

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

Aquatics Division

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

PARKS AND RECREATION

PERSONNEL (FTE)

	2025	2026	2027
PARKS & REC ADMINISTRATION	6.0	6.0	6.0
PARKS MAINTENANCE	8.0	8.0	8.0
TOTAL	14.0	14.0	14.0

2026 ACCOMPLISHMENTS

- Completed the Winwood Park Playground Improvements
- Completed the Winwood Park Basketball court project.
- Began construction of the restroom rehabilitation at Veterans Park



DID YOU KNOW?
The Parks and Recreation Department
offers over 295 programs each year.

PARKS AND RECREATION

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2027 GOALS AND OBJECTIVES

Department Goal A: Increase accessibility to parks and recreational amenities

Objective A1: Update playground equipment and shelters in parks (Dec. 2031)

Objective A2: Connect neighborhoods to the City's trail system (Dec. 2031)

Department Goal B: Provide high quality recreational programming and public spaces

Objective B1: Increase number of recreation program participants by 5% (Dec. 2027)

Objective B2: Increase number of athletic league participants by 1% (Dec. 2027)

Objective B3: Increase number of Gardner Aquatic Center visitors by 2% (Dec. 2027)

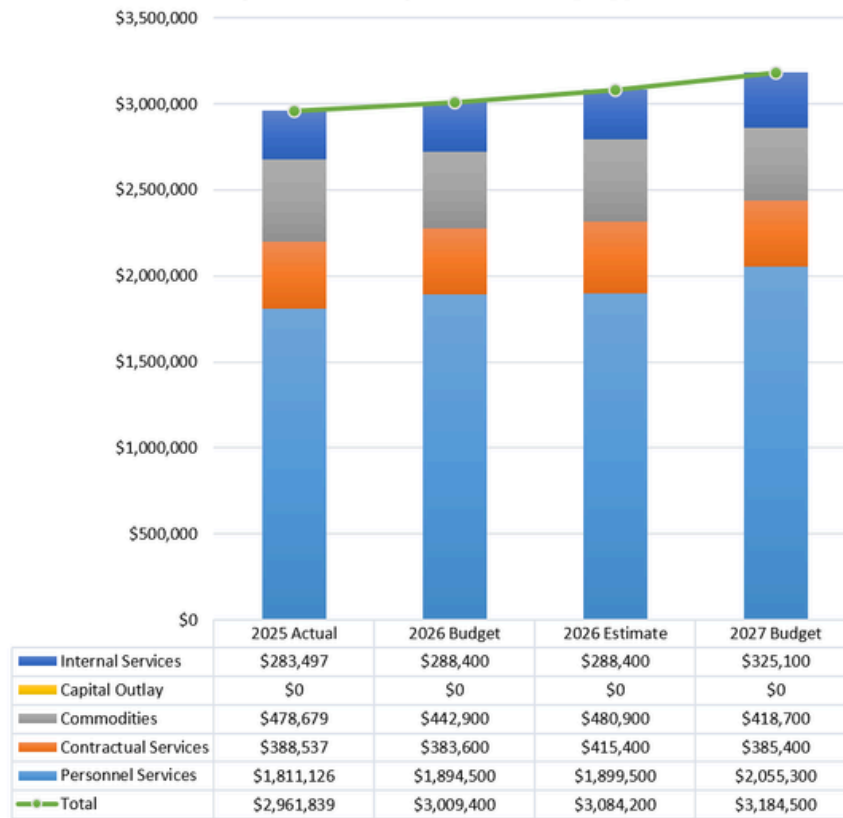
PERFORMANCE MEASURES

Strategic Priority	Goal / Objective	Performance Measuer	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
2	A2	% of neighborhoods connected to the City trail system	1% increase per year	74%	73%	73%	73%
2	B1	# of recreation program participants	5% increase per year	3,171	3,605	3,785	3,974
2	B2	# of athletic league participants	1% increase per year	3,820	2,743	2,770	2,797
2	B1	# of Gardner Aquatic Center vistors	2% increase per year	50,702	48,686	49,659	50,562

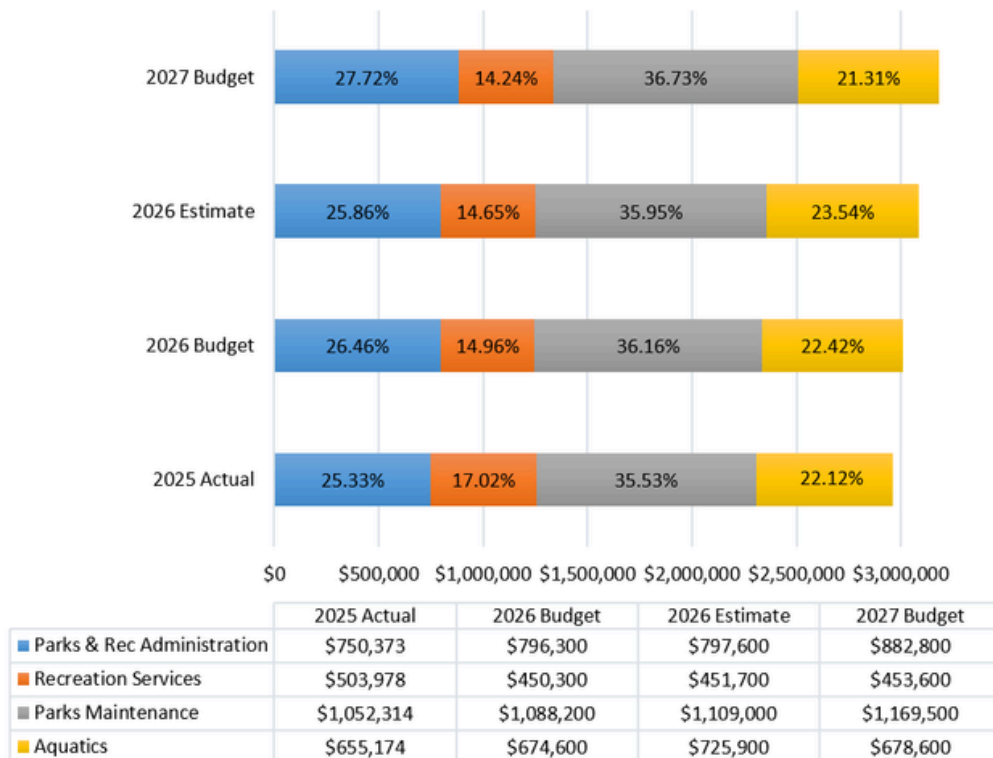
PARKS AND RECREATION

DEPARTMENT FINANCIAL SUMMARIES

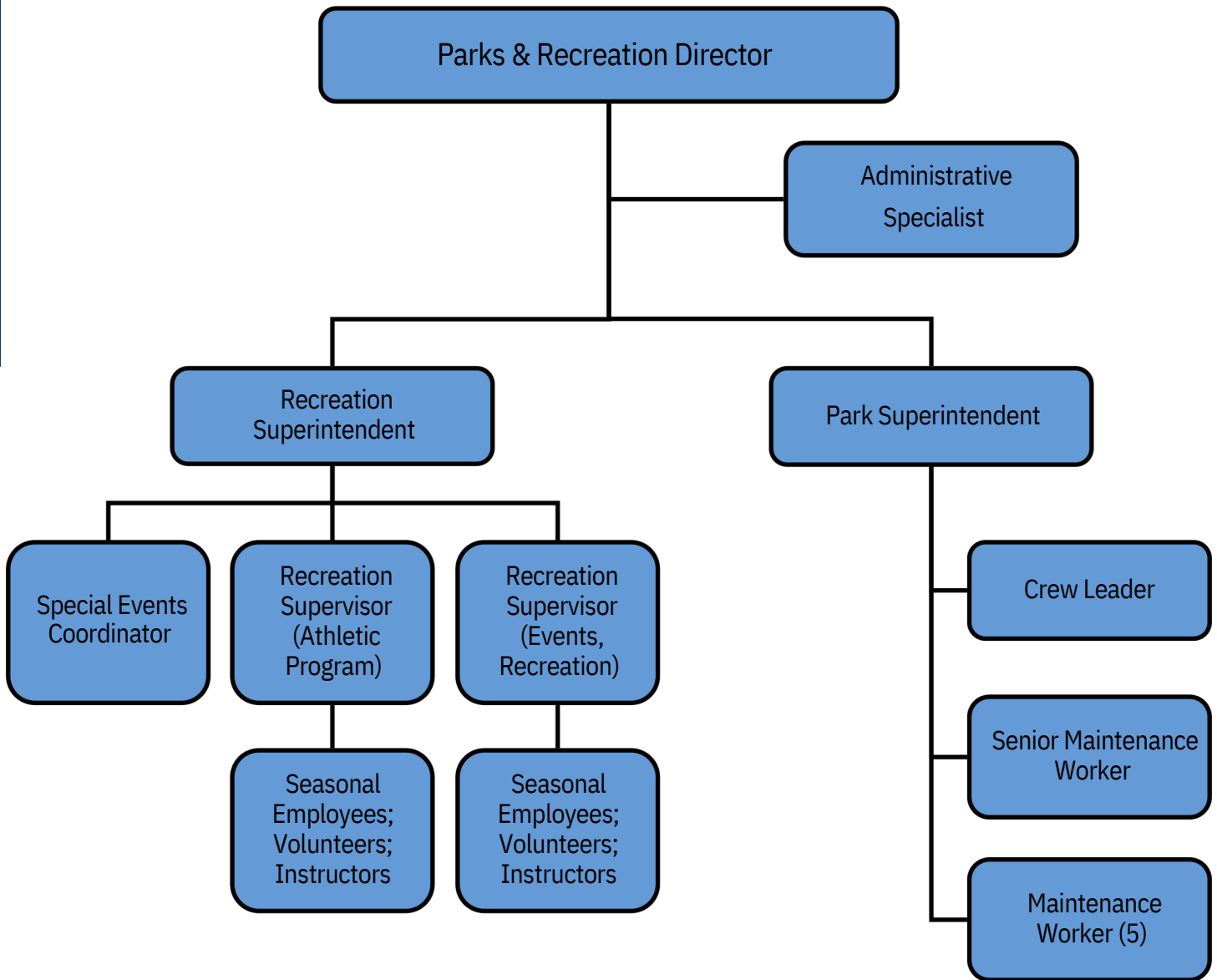
Department Expenditures by Type



Department Expenditures by Program



PARKS AND RECREATION



CITY OF GARDNER BUDGET



Program: All

Department: Parks and Recreation 461

Fund: General Fund 001

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 883,059	\$ 932,500	\$ 932,500	\$ 967,200
Overtime	31,457	24,000	24,000	30,800
Seasonal	501,106	539,300	544,000	576,900
Health and Dental Insurance	187,638	177,700	177,700	245,300
Life Insurance	1,343	1,500	1,500	1,500
Social Security	106,074	114,400	114,700	120,400
Unemployment Compensation	1,386	1,500	1,500	1,600
KPERS Retirement	96,890	101,500	101,500	109,500
Deferred Compensation	2,173	2,100	2,100	2,100
Total Personnel Services	1,811,126	1,894,500	1,899,500	2,055,300
Contractual Services				
Outsourced Services	126,423	103,200	131,800	106,300
Water	7,909	18,100	10,100	11,100
Trash Services	6,539	5,300	6,800	6,800
Telephone	7,070	7,400	7,300	7,300
Natural Gas	3,629	3,000	3,800	3,800
Electricity	32,268	38,300	34,300	36,300
Wastewater	3,447	3,600	3,600	3,600
Repair and Maintenance Building	14,877	16,500	43,500	18,000
Repair and Maintenance Equipment	25,581	17,000	17,000	17,000
Repair and Maintenance Vehicles	1,522	-	-	-
Equipment and Vehicle Rentals	21,220	22,100	21,500	21,500
Meetings/Training/Travel/Continuing Education	11,878	9,200	14,000	14,000
Dues and Subscriptions	6,303	4,400	3,200	3,200
Advertising and Legal Notices	63	500	100	100
Printing	1,005	1,000	1,000	1,000
Postage	457	400	500	500
Information Technology	21,497	22,000	22,700	25,700
Athletics	95,718	107,200	99,700	99,700
Instructional Recreation	1,131	4,400	4,500	4,500
Total Contractual Services	388,537	383,600	425,400	380,400
Commodities				
Building and Grounds	73,968	96,700	75,200	80,200
Small Tools	1,868	700	700	700
Fuel	19,450	22,100	22,100	22,100
Chemicals	34,281	45,100	45,100	45,100
Concession Supplies	73,912	75,500	80,500	75,500
Noncapital Equipment	12,700	-	48,000	-
Operating Supplies	8,999	8,600	8,300	8,300
Clothing and Uniforms	14,375	19,000	17,000	17,000
Special Events	239,126	175,200	174,000	174,800
Total Commodities	478,679	442,900	470,900	423,700

CITY OF GARDNER BUDGET



Program: All

Department: Parks and Recreation 461

Fund: General Fund 001

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Internal Services				
Building Services	39,351	50,300	50,300	66,700
IT Services	86,665	93,600	93,600	104,000
Risk Services	126,800	107,500	107,500	109,900
Fleet Services	30,681	37,000	37,000	44,500
Total Internal Services	283,497	288,400	288,400	325,100
Total Expenditures	\$ 2,961,839	\$ 3,009,400	\$ 3,084,200	\$ 3,184,500

CITY OF GARDNER BUDGET



Program: Parks and Recreation Administration 6105

Department: Parks and Recreation 461

Fund: General Fund 001

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 468,921	\$ 482,600	\$ 482,600	\$ 502,100
Overtime	1,285	1,200	1,200	1,300
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	68,312	68,900	68,900	92,500
Life Insurance	612	600	600	600
Social Security	35,253	38,000	38,000	39,900
Unemployment Compensation	461	500	500	500
KPERS Retirement	50,027	51,400	51,400	55,300
Deferred Compensation	1,512	1,600	1,600	1,600
Total Personnel Services	626,383	658,300	658,300	711,800
Contractual Services				
Telephone	2,573	2,500	2,500	2,500
Meetings/Training/Travel/Continuing Education	1,915	4,600	5,600	5,600
Dues and Subscriptions	4,939	2,900	1,700	1,700
Printing	-	100	100	100
Postage	457	400	500	500
Information Technology	1,657	1,000	1,700	1,700
Total Contractual Services	11,541	11,500	12,100	12,100
Commodities				
Operating Supplies	455	1,300	2,000	2,000
Total Commodities	455	1,300	2,000	2,000
Internal Services				
Building Services	29,497	30,800	30,800	49,000
IT Services	32,516	40,100	40,100	44,600
Risk Services	19,300	17,300	17,300	18,800
Fleet Services	30,681	37,000	37,000	44,500
Total Internal Services	111,994	125,200	125,200	156,900
Total Expenditures	\$ 750,373	\$ 796,300	\$ 797,600	\$ 882,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Seasonal	\$ 78,747	\$ 80,400	\$ 85,100	\$ 85,100
Social Security	6,024	6,200	6,500	6,500
Unemployment Compensation	79	100	100	100
Total Personnel Services	84,850	86,700	91,700	91,700
Contractual Services				
Outsourced Services	18,241	13,500	13,500	18,000
Telephone	1,228	1,500	1,500	1,500
Equipment and Vehicle Rentals	13,480	13,100	13,500	13,500
Meetings/Training/Travel/Continuing Education	1,799	-	-	-
Dues and Subscriptions	1,364	1,400	1,400	1,400
Information Technology	19,840	21,000	21,000	24,000
Advertising and Legal Notices	63	500	100	100
Printing	89	-	-	-
Athletics	95,718	107,200	99,700	99,700
Instructional Recreation	1,131	4,400	4,500	4,500
Total Contractual Services	152,953	162,600	155,200	162,700
Commodities				
Concession Supplies	20,880	21,300	26,300	21,300
Operating Supplies	459	-	-	-
Special Events	233,722	169,400	168,200	169,000
Total Commodities	255,061	190,700	194,500	190,300
Internal Services				
Building Services	1,714	3,500	3,500	2,800
Risk Services	9,400	6,800	6,800	6,100
Total Internal Services	11,114	10,300	10,300	8,900
Total Expenditures	\$ 503,978	\$ 450,300	\$ 451,700	\$ 453,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 414,138	\$ 449,900	\$ 449,900	\$ 465,100
Overtime	30,172	22,800	22,800	29,500
Seasonal	41,941	45,000	45,000	73,400
Health and Dental Insurance	119,326	108,800	108,800	152,800
Life Insurance	731	900	900	900
Social Security	35,694	39,600	39,600	43,400
Unemployment Compensation	465	500	500	600
KPERS Retirement	46,863	50,100	50,100	54,200
Deferred Compensation	661	500	500	500
Total Personnel Services	689,991	718,100	718,100	820,400
Contractual Services				
Outsourced Services	55,481	58,000	56,600	56,600
Water	954	1,100	1,100	1,100
Trash Services	6,539	5,300	6,800	6,800
Telephone	3,269	3,400	3,300	3,300
Natural Gas	3,629	3,000	3,800	3,800
Electricity	17,584	22,000	18,000	18,000
Wastewater	3,202	3,300	3,300	3,300
Repair and Maintenance Buildings	11,412	10,000	11,500	11,500
Repair and Maintenance Equipment	22,282	12,000	12,000	12,000
Repair and Maintenance Vehicles	1,522	-	-	-
Equipment and Vehicle Rentals	7,740	9,000	8,000	8,000
Meetings/Training/Travel/Continuing Education	710	1,600	1,600	1,600
Dues and Subscriptions	-	100	100	100
Total Contractual Services	134,324	128,800	126,100	126,100
Commodities				
Building and Grounds	66,950	91,700	70,200	70,200
Small Tools	1,868	700	700	700
Fuel	19,450	22,100	22,100	22,100
Noncapital equipment	12,700	-	48,000	-
Operating Supplies	932	1,000	-	-
Clothing and Uniforms	3,334	6,000	4,000	4,000
Total Commodities	105,234	121,500	145,000	97,000
Internal Services				
Building Services	7,216	13,800	13,800	13,400
IT Services	54,149	53,500	53,500	59,400
Risk Services	61,400	52,500	52,500	53,200
Total Internal Services	122,765	119,800	119,800	126,000
Total Expenditures	\$ 1,052,314	\$ 1,088,200	\$ 1,109,000	\$ 1,169,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Seasonal	\$ 380,418	\$ 400,400	\$ 400,400	\$ 400,400
Social Security	29,103	30,600	30,600	30,600
Unemployment Compensation	381	400	400	400
Total Personnel Services	409,902	431,400	431,400	431,400
Contractual Services				
Outsourced Services	52,701	31,700	61,700	31,700
Water	6,955	17,000	9,000	10,000
Electricity	14,684	16,300	16,300	18,300
Wastewater	245	300	300	300
Repair and Maintenance Buildings	3,465	6,500	32,000	6,500
Repair and Maintenance Equipment	3,299	5,000	5,000	5,000
Meetings/Training/Travel/Continuing Education	7,454	3,000	6,800	6,800
Printing and Forms	916	900	900	900
Total Contractual Services	89,719	80,700	132,000	79,500
Commodities				
Building and Grounds	7,018	5,000	5,000	10,000
Chemicals	34,281	45,100	45,100	45,100
Concessions	53,032	54,200	54,200	54,200
Operating Supplies	7,153	6,300	6,300	6,300
Clothing and Uniforms	11,041	13,000	13,000	13,000
Special Events	5,404	5,800	5,800	5,800
Total Commodities	117,929	129,400	129,400	134,400
Internal Services				
Building Services	924	2,200	2,200	1,500
Risk Services	36,700	30,900	30,900	31,800
Total Internal Services	37,624	33,100	33,100	33,300
Total Expenditures	\$ 655,174	\$ 674,600	\$ 725,900	\$ 678,600

2027

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 INFO

Police Department
16540 Moonlight Road
Gardner, KS 66030
(913) 856-7312
gardnerkansas.gov



POLICE

SERVICES

Administration Division

The Police Department's Administration Division oversees investigations, records, community policing, the K-9 program, and school resource officers. The Investigations Section processes crime scenes and completes follow-up investigations and crime analysis. The Administrative Division is also tasked with record keeping, fulfilling the reporting requirements of the KBI and FBI, the contract management and customer service functions of the department, and the development of the department budget.

Operations Division

The Operations Division is responsible for the department's daily patrol activities, including responding to calls for service, traffic enforcement, and residential and business checks. 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 operating the drone program, overseeing training to ensure it meets and/or exceeds requirements, and conducting commercial truck safety inspections.

Animal Control and Code Enforcement Services Division

This division handles all calls for service involving domestic and wild animal concerns and completes follow-up investigations on animal bite cases. It also handles all code enforcement cases and works with residents and businesses to ensure compliance with local codes and regulations.

POLICE

PERSONNEL (FTE)

	2025	2026	2027
ADMINISTRATION	9.0	9.0	9.0
PATROL OPERATIONS	27.0	27.0	27.0
INVESTIGATIONS	5.0	5.0	5.0
SCHOOL RESOURCE OFFICERS	4.0	4.0	4.0
COMMUNITY POLICING OFFICER	1.0	1.0	1.0
ANIMAL AND CODE SERVICES OFFICER	1.0	1.0	1.0
TOTAL	47.0	47.0	47.0

2026 ACCOMPLISHMENTS

- Completed the leadership transition with the promotion of Deputy Chief Kelly Herron to Chief of Police
- Completed the Deputy Chief recruitment and selection process, resulting in the hiring of Deputy Chief Brittanie Pruitt.
- Continued the Acting Supervisor Program for Acting Captains and Sergeants, supporting leadership development and succession planning.
- Continued KLEAP accreditation work, remaining ahead of schedule in policy review and updates.
- Expanded the Officer Wellness Program to provide wellness visits for all sworn personnel.
- Established the Crash Response Team and used it to fully reconstruct multiple serious-injury crashes
- Continued the Police Explorer Program and efforts to expand participation.
- Partnered with Parks and Recreation for National Night Out at the Gardner Aquatic Center; hosted the Citizens Police Academy and Teen Police Academy; and supported the Johnson County Fair, Independence Day Festival, MADD 5K, and other community events.
- GPD personnel earned the KDOT Gold Traffic Safety Award; regional and state Life Saving and Valor Awards; the KDOT People Saving People Award presented to Sergeant Rolf for impaired-driving enforcement; and additional Valor and Life Saving Awards at the annual GPD Awards Ceremony.
- Two Sergeants are attending the University of Kansas Center for Public Safety Leadership Command School and are expected to graduate in November. Chief Herron was also selected to serve on the Public Safety Leadership Advisory Committee, providing GPD representation in public-safety development.

POLICE

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2027 GOALS AND OBJECTIVES

Department Goal A: Provide quality law enforcement services to the community

Objective A: Increase the number of community engagement events and safety, educational and awareness programs by 4% (Dec. 2027)

Department Goal B: Improve traffic safety for the citizens and road compliance

Objective B: Increase the number of CVSA vehicle inspections by 15% (Dec. 2027)

Department Goal C: Hold criminals accountable for the crimes they commit

Objective C: Increase our clearance rate of felony crimes to 70% (Dec. 2030)

PERFORMANCE MEASURES

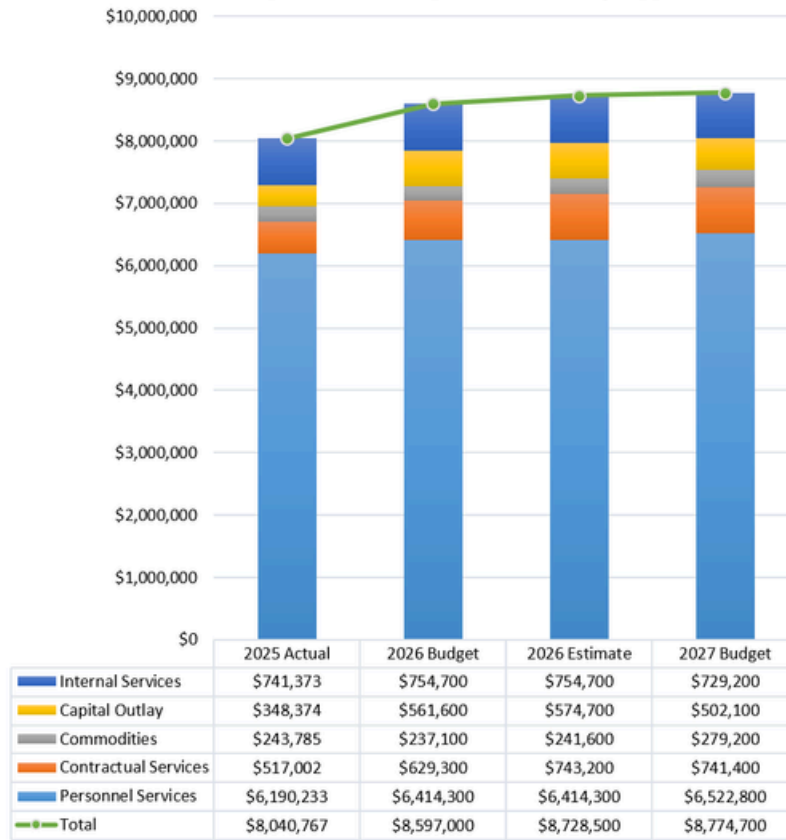
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
2	A	# of community engagement events & safety awareness programs & presentations	36	50	67	54	70
3	B	# of CVSA inspections completed	165	119	86	90	99
2	C	% clearance rate of felony crimes	71.5%	57.1%	67%	54%	60%

POLICE

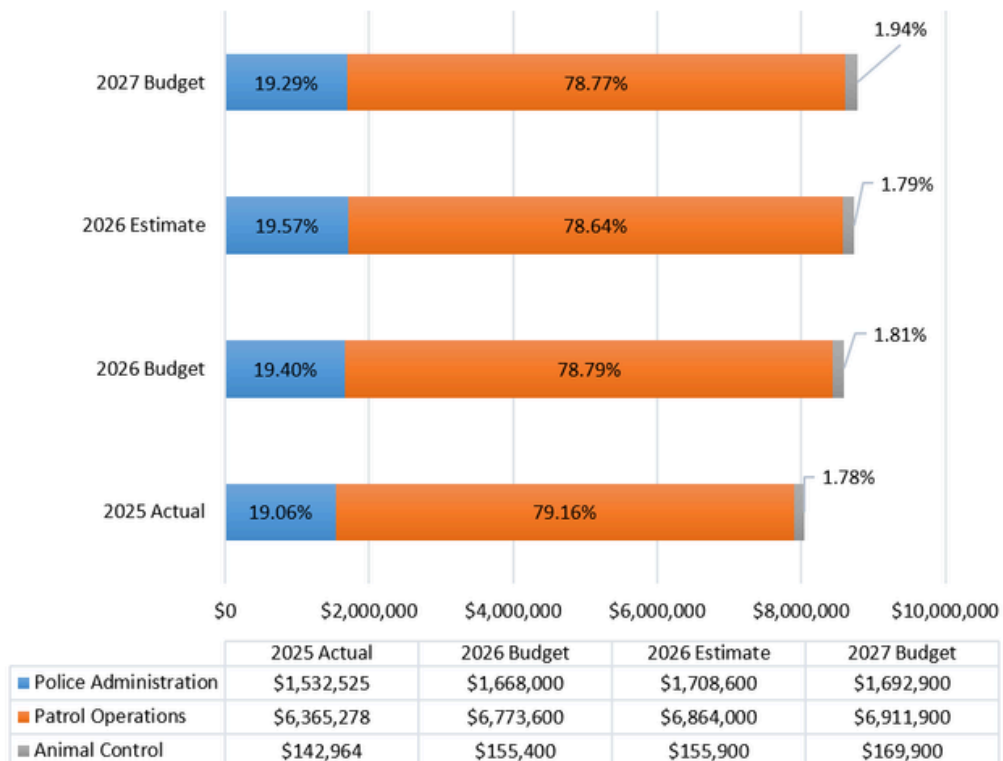
DEPARTMENT FINANCIAL SUMMARIES

POLICE

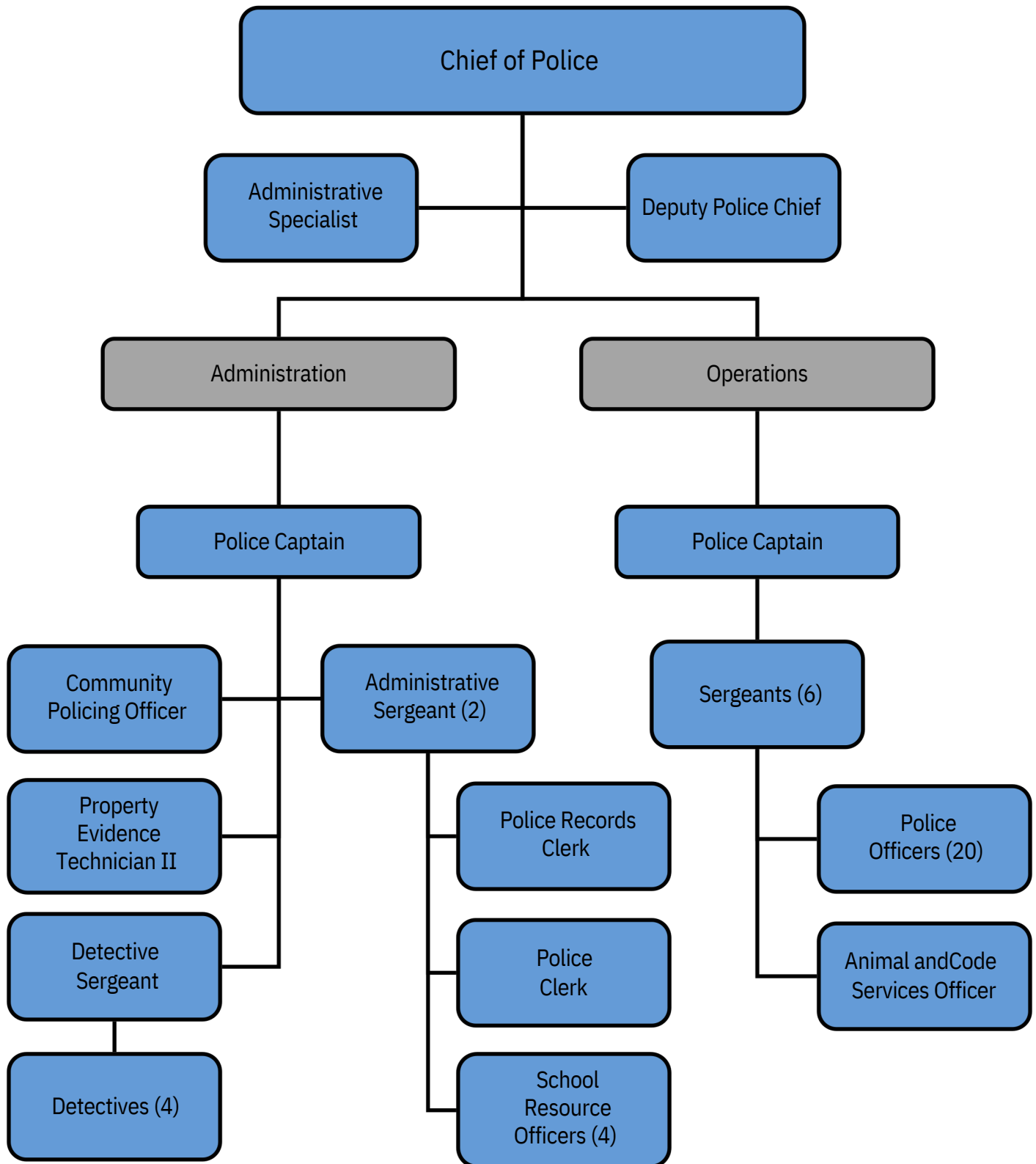
Department Expenditures by Type



Department Expenditures by Program



POLICE



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 3,564,472	\$ 3,845,000	\$ 3,845,000	\$ 3,792,700
Overtime	750,986	590,600	590,600	619,300
Seasonal	4,088	-	-	-
Health and Dental Insurance	538,464	654,300	654,300	770,400
Life Insurance	4,355	5,000	5,000	4,900
Social Security	325,009	339,300	339,300	337,600
Unemployment Compensation	4,244	4,600	4,600	4,500
KPERS Retirement	28,891	30,300	30,300	32,400
KPF Retirement	963,027	940,500	940,500	954,500
Deferred Compensation	6,697	4,700	4,700	6,500
Total Personnel Services	6,190,233	6,414,300	6,414,300	6,522,800
Contractual Services				
Prisoner Care	32,590	104,000	104,000	106,000
Outsourced Services	145,753	162,600	160,000	162,300
Veterinary Services	29,003	36,000	36,000	36,000
Water	1,075	4,100	2,500	2,500
Telephone	26,609	26,000	26,000	26,000
Electricity	28,630	35,000	35,000	35,000
Wastewater	2,861	10,000	3,500	3,500
Laundry and Dry Cleaning Service	4,015	7,500	7,500	7,500
Repair and Maintenance Buildings	4,286	18,000	18,000	18,000
Repair and Maintenance Equipment	28,526	12,200	28,500	26,500
Repair and Maintenance Vehicles	65,441	48,500	49,000	54,000
General Insurance and Claims	(48,098)	-	-	-
Meetings/Training/Travel/Continuing Education	74,626	54,000	113,500	103,600
Memberships and Dues	3,945	3,300	4,600	3,500
Recruitment	2,278	3,000	2,000	4,000
Advertising and Legal Notices	-	500	500	500
Printing	8,147	5,600	6,100	6,100
Postage	3,850	2,500	2,500	2,500
Information Technology	103,190	90,500	140,000	139,900
Nuisance Mowing	275	5,000	3,000	3,000
Nuisance Debris	-	1,000	1,000	1,000
Total Contractual Services	517,002	629,300	743,200	741,400
Commodities				
Small Tools	736	2,000	2,000	2,000
Fuel and Fluids	83,098	91,500	91,500	91,500
Noncapital equipment	3,957	-	-	-
Operating Supplies	96,505	78,400	81,900	92,600
Clothing and Uniforms	59,489	65,200	66,200	93,100
Total Commodities	243,785	237,100	241,600	279,200
Capital Outlay				
Equipment	42,158	282,000	295,100	254,000
Vehicles	306,216	279,600	279,600	248,100
Total Capital Outlay	348,374	561,600	574,700	502,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Internal Services				
Building Services	192,203	156,100	156,100	66,800
IT Services	254,670	326,400	326,400	375,800
Risk Services	294,500	272,200	272,200	286,600
Total Internal Services	741,373	754,700	754,700	729,200
Total Expenditures	\$ 8,040,767	\$ 8,597,000	\$ 8,728,500	\$ 8,774,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 695,190	\$ 739,400	\$ 739,400	\$ 741,200
Overtime	22,380	19,700	19,700	20,600
Seasonal	4,088	-	-	-
Health and Dental Insurance	88,909	103,400	103,400	86,800
Life Insurance	744	900	900	900
Social Security	54,436	58,100	58,100	58,300
Unemployment Compensation	710	800	800	800
KPERS Retirement	22,956	24,200	24,200	25,900
KPF Retirement	96,291	93,300	93,300	95,600
Deferred Compensation	2,512	1,800	1,800	3,400
Total Personnel Services	988,216	1,041,600	1,041,600	1,033,500
Contractual Services				
Prisoner Care	32,590	104,000	104,000	106,000
Outsourced Services	144,433	158,200	155,600	157,900
Water	1,075	4,100	2,500	2,500
Telephone	26,609	26,000	26,000	26,000
Electricity	28,630	35,000	35,000	35,000
Wastewater	2,861	10,000	3,500	3,500
Repair and Maintenance Equipment	14,026	11,000	14,000	12,000
Repair and Maintenance Vehicles	2,173	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	21,950	18,000	18,000	19,000
Dues and Subscriptions	3,945	3,300	4,600	3,500
Recruitment	2,278	3,000	2,000	4,000
Advertising and Legal Notices	-	500	500	500
Printing	8,147	5,600	6,100	6,100
Postage	3,850	2,500	2,500	2,500
Information Technology	103,190	90,500	140,000	139,900
Nuisance Mowing	275	5,000	3,000	3,000
Nuisance Debris	-	1,000	1,000	1,000
Total Contractual Services	396,032	480,700	521,300	525,400
Commodities				
Fuel	5,405	4,000	4,000	4,000
Operating Supplies	17,604	16,000	16,000	16,000
Clothing and Uniforms	2,148	2,800	2,800	2,800
Total Commodities	25,157	22,800	22,800	22,800
Internal Services				
Building Services	34,852	27,000	27,000	11,800
IT Services	55,768	62,300	62,300	60,200
Risk Services	32,500	33,600	33,600	39,200
Total Internal Services	123,120	122,900	122,900	111,200
Total Expenditures	\$ 1,532,525	\$ 1,668,000	\$ 1,708,600	\$ 1,692,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 2,814,774	\$ 3,048,900	\$ 3,048,900	\$ 2,993,000
Overtime	727,262	569,700	569,700	597,500
Health and Dental Insurance	427,992	528,000	528,000	646,500
Life Insurance	3,503	4,000	4,000	3,900
Social Security	266,382	276,800	276,800	274,700
Unemployment Compensation	3,479	3,700	3,700	3,600
KPF Retirement	866,736	847,200	847,200	858,900
Deferred Compensation	4,185	2,900	2,900	3,100
Total Personnel Services	5,114,313	5,281,200	5,281,200	5,381,200
Contractual Services				
Outsourced Services	619	3,500	3,500	3,500
Laundry and Dry Cleaning Service	4,015	7,500	7,500	7,500
Repair and Maintenance Buildings	4,286	18,000	18,000	18,000
Repair and Maintenance Equipment	14,500	1,200	14,500	14,500
Repair and Maintenance Vehicles	60,253	45,000	45,000	50,000
General Insurance and Claims	(48,098)	-	-	-
Meetings/Training/Travel/Continuing Education	52,036	35,000	94,500	83,600
Total Contractual Services	87,611	110,200	183,000	177,100
Commodities				
Small Tools	609	500	500	500
Fuel	76,755	85,000	85,000	85,000
Noncapital Equipment	3,957	-	-	-
Operating Supplies	72,809	56,400	59,900	70,600
Clothing and Uniforms	57,090	61,900	62,900	89,800
Total Commodities	211,220	203,800	208,300	245,900
Capital Outlay				
Equipment	42,158	282,000	295,100	254,000
Vehicles	306,216	279,600	279,600	248,100
Total Capital Outlay	348,374	561,600	574,700	502,100
Internal Services				
Building Services	152,999	125,800	125,800	53,600
IT Services	193,261	257,200	257,200	308,100
Risk Services	257,500	233,800	233,800	243,900
Total Internal Services	603,760	616,800	616,800	605,600
Total Expenditures	\$ 6,365,278	\$ 6,773,600	\$ 6,864,000	\$ 6,911,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 54,508	\$ 56,700	\$ 56,700	\$ 58,500
Overtime	1,344	1,200	1,200	1,200
Health and Dental Insurance	21,563	22,900	22,900	37,100
Life Insurance	108	100	100	100
Social Security	4,191	4,400	4,400	4,600
Unemployment Compensation	55	100	100	100
KPERS Retirement	5,935	6,100	6,100	6,500
Total Personnel Services	87,704	91,500	91,500	108,100
Contractual Services				
Outsourced Services	701	900	900	900
Veterinary Services	29,003	36,000	36,000	36,000
Repair and Maintenance Vehicles	3,015	500	1,000	1,000
Meetings/Training/Travel/Continuing Education	640	1,000	1,000	1,000
Total Contractual Services	33,359	38,400	38,900	38,900
Commodities				
Small Tools	127	1,500	1,500	1,500
Fuel	938	2,500	2,500	2,500
Operating Supplies	6,092	6,000	6,000	6,000
Clothing and Uniforms	251	500	500	500
Total Commodities	7,408	10,500	10,500	10,500
Internal Services				
Building Services	4,352	3,300	3,300	1,400
IT Services	5,641	6,900	6,900	7,500
Risk Services	4,500	4,800	4,800	3,500
Total Internal Services	14,493	15,000	15,000	12,400
Total Expenditures	\$ 142,964	\$ 155,400	\$ 155,900	\$ 169,900

2027

PUBLIC WORKS

OVERVIEW

The Public Works Department includes the following divisions: Administration, Airport, Engineering, and Operations. The Operations Division is comprised of Street Maintenance and Fleet Services. The Department of Public Works is dedicated to delivering Engineering, Operations, and Maintenance services that provide the Gardner community with pride in their City.



CONTACT INFO

City Hall - Public Works
120 E. Main Street
Gardner, KS 66030
(913) 856-0922
gardnerkansas.gov



PUBLIC WORKS

SERVICES

Administration Division

The Administration Division oversees the divisions within the Public Works Department using sound engineering principles and practices to enable City engineering, public rights-of-way, streets, stormwater, and fleet maintenance to provide effective, efficient services to the City. Administration is also responsible for budgeting for the department and planning capital projects.

Airport Division / Airport Fund

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

Engineering Division

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

Operations Division

The Operations Division is committed to providing quality City services by maintaining existing infrastructure while protecting the health, safety, and welfare of all. The Division is divided into three areas: street/stormwater maintenance, fleet maintenance, and airport maintenance. Funding for the Fleet Division comes from the Fleet Services Internal Service Fund.

PUBLIC WORKS

PERSONNEL (FTE)

	2025	2026	2027
PUBLIC WORKS ADMINISTRATION	2.5	2.5	2.5
AIRPORT	1.0	1.0	1.0
ENGINEERING	8.0	8.0	8.0
OPERATIONS	11.0	11.0	12.0
TOTAL	22.5	22.5	23.5

2026 ACCOMPLISHMENTS

- Completed design of 175th St. and Clare Rd. Improvements
- Continued design of 167th St. from Center St. to Moonlight Rd. Reconstruction Project
- Completed mill and overlay of Old 56 Highway within the city limits
- Completed the signal interconnect project
- Created a policy on traffic calming
- Began design of a traffic signal at 167th and Kill Creek Road
- Updated construction specifications and standard drawings
- Continued design of replacement traffic signal at the US-56 and Elm Street Intersection
- Completed design of Grand St. from Pine St. to Center St.
- Completed 2026 Pavement Management Program
- Updated traffic counts at major intersections
- Processed all right-of-way permit applications
- Provided traffic and stormwater reviews on all private development projects
- Streets Division milled and repaired 14,605 feet of road cracks with 400 tons of asphalt laid
- Streets Division assisted Gardner Police Department with traffic control for the Johnson County Fair parade
- Streets Division responded to all emergency after-hours call-outs
- Fleet mechanic performed all scheduled services due and all employee unscheduled work requests
- Fleet purchased \$513,000 in new equipment and vehicles for the city

PUBLIC WORKS

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2027 GOALS AND OBJECTIVES

Department Goal A: Maintain a safe and efficient transportation network

Objective A1: Maintain the Pavement Condition Index (PCI) of streets above 70 (Dec. 2027)

Objective A2: Complete 95% of emergency repair requests within 2 hours (normal business hours) or 4 hours (after hours) (Dec. 2027)

Department Goal B: Manage the Vehicle and Equipment Fleet

Objective B1: Maintain fleet vehicles to ensure the number of vehicles that exceed replacement criteria is less than 10% (Dec. 2027)

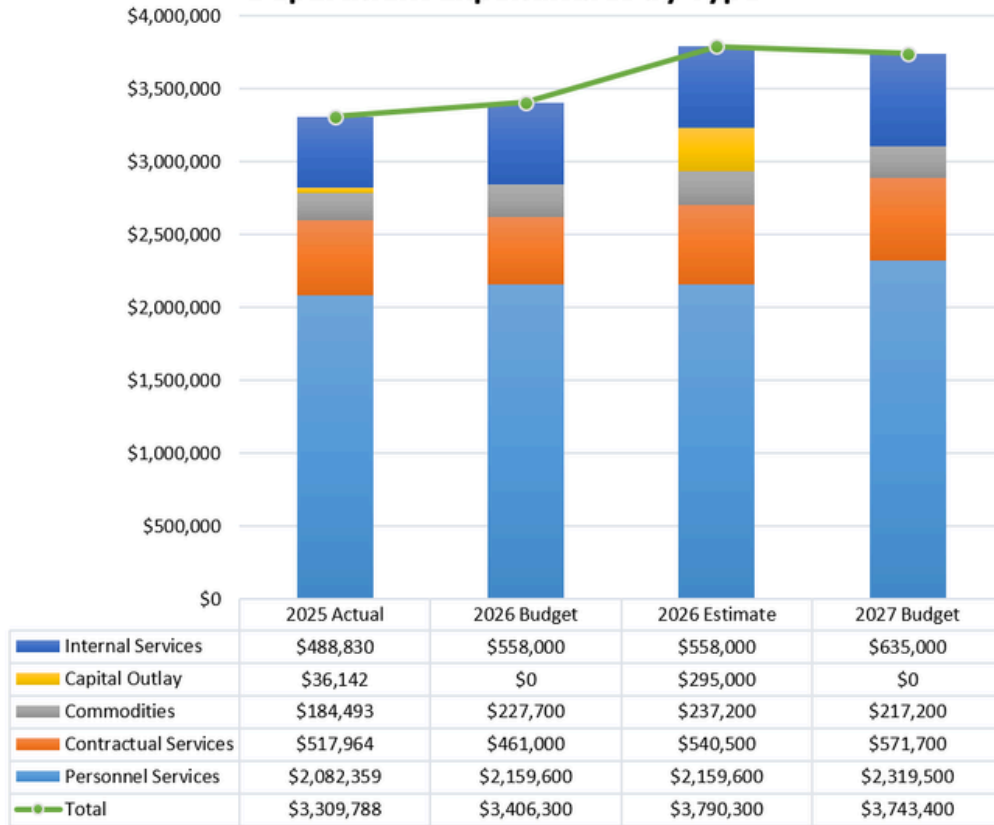
PERFORMANCE MEASURES

Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
3	A1	Average PCI of neighborhood and collector streets	70	75	70	66	70
3	A1	Average PCI of arterial streets	70	64	66	68	70
2	A2	Emergency repair request completion within time standard	95% < 2 hours (BH) or < 4 hours (AH)	99%	96.5%	98%	99%
3	B1	% of vehicles exceeding replacement criteria	< 10%	5%	5%	3%	8%

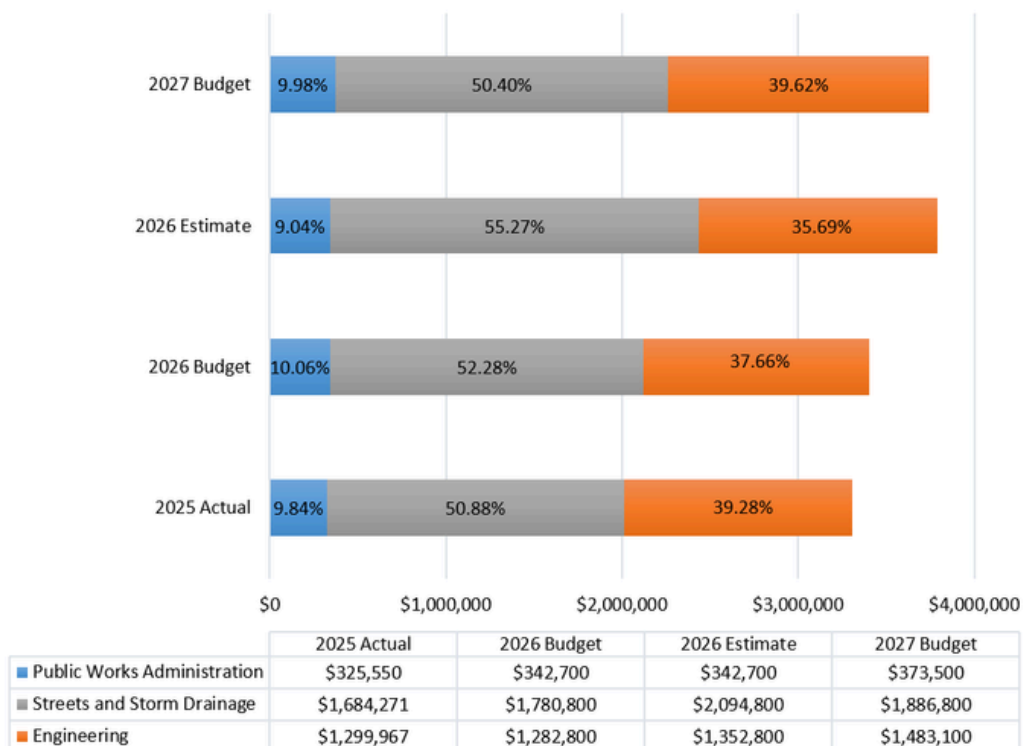
PUBLIC WORKS

DEPARTMENT FINANCIAL SUMMARIES

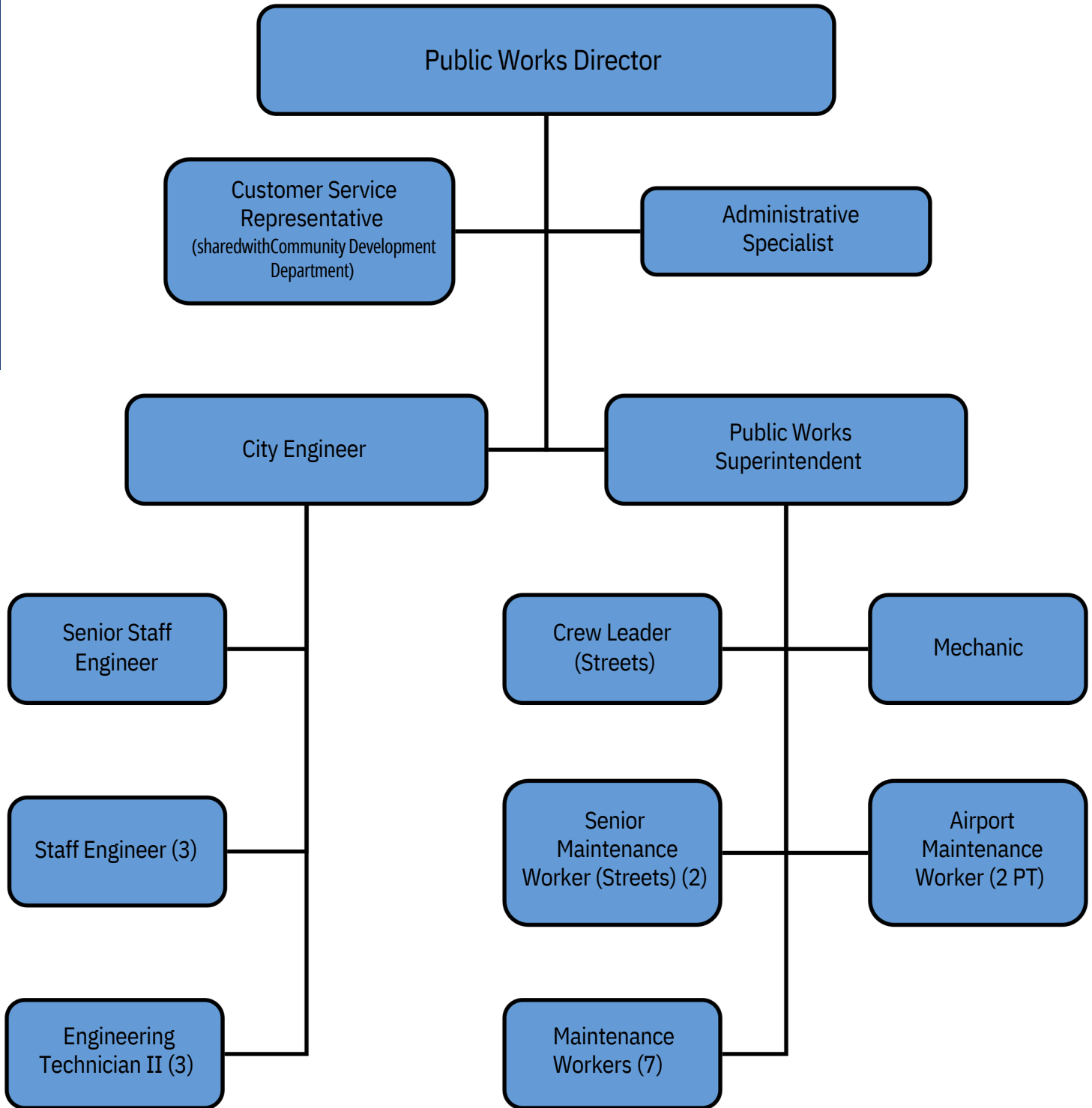
Department Expenditures by Type



Department Expenditures by Program



PUBLIC WORKS



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 1,476,446	\$ 1,508,000	\$ 1,508,000	\$ 1,577,900
Overtime	47,819	41,600	41,600	51,100
Seasonal	374	27,800	27,800	18,000
Health and Dental Insurance	233,602	246,700	246,700	312,600
Life Insurance	1,994	2,200	2,200	2,300
Social Security	114,592	120,700	120,700	126,000
Unemployment Compensation	1,491	1,600	1,600	1,600
KPERS Retirement	161,140	165,000	165,000	179,100
Deferred Compensation	7,756	8,000	8,000	8,400
Contra Expense and Reclass	37,145	38,000	38,000	42,500
Total Personnel Services	2,082,359	2,159,600	2,159,600	2,319,500
Contractual Services				
Engineering and Architectural	102,489	73,500	111,500	137,700
Outsourced Services	70,629	65,000	105,000	105,000
Water	403	500	500	500
Telephone	7,394	8,100	8,100	8,100
Electricity	256,134	250,000	260,000	265,000
Repair and Maintenance Equipment	39,111	10,000	10,000	10,000
General Insurance and Claims	477	-	-	-
Equipment and Vehicle Rentals	2,041	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	20,719	27,200	27,200	27,200
Dues and Subscriptions	13,098	7,900	7,900	7,900
Advertising and Legal Notices	77	-	-	-
Postage	315	300	300	300
Information Technology	-	8,500	-	-
Construction Debris	5,077	7,000	7,000	7,000
Total Contractual Services	517,964	461,000	540,500	571,700
Commodities				
Building and Grounds	196	-	-	-
Small Tools	2,608	7,500	7,500	7,500
Street Maintenance Supplies	34,368	25,000	25,000	25,000
Fuel and Fluids	36,703	40,000	40,000	40,000
Traffic Control Supplies-Existing	28,405	25,000	25,000	25,000
Traffic Control Supplies-New Development	-	12,500	12,500	12,500
Chemicals	3,552	4,500	4,500	4,500
Snow Removal Supplies	51,433	94,000	100,000	80,000
Operating Supplies	19,346	9,500	9,500	9,500
Clothing and Uniforms	7,553	9,700	13,200	13,200
Miscellaneous Commodities	329	-	-	-
Total Commodities	184,493	227,700	237,200	217,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Capital Outlay				
Equipment	36,142	-	-	-
Vehicles	-	-	295,000	-
Total Capital Outlay	36,142	-	295,000	-
Internal Services				
Building Services	52,915	92,800	92,800	74,700
IT Services	124,605	133,800	133,800	170,900
Risk Services	132,600	131,100	131,100	148,500
Fleet Services	178,710	200,300	200,300	240,900
Total Internal Services	488,830	558,000	558,000	635,000
Total Expenditures	\$ 3,309,788	\$ 3,406,300	\$ 3,790,300	\$ 3,743,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 200,501	\$ 208,300	\$ 208,300	\$ 216,700
Overtime	189	200	200	200
Health and Dental Insurance	174	200	200	300
Life Insurance	216	200	200	200
Social Security	15,171	16,000	16,000	16,600
Unemployment Compensation	198	200	200	200
KPERS Retirement	21,466	22,200	22,200	23,900
Deferred Compensation	1,481	1,500	1,500	1,600
Contra Expense and Reclass	37,145	38,000	38,000	42,500
Total Personnel Services	276,541	286,800	286,800	302,200
Contractual Services				
Telephone	567	600	600	600
Meetings/Training/Travel/Continuing Education	1,823	3,400	3,400	3,400
Dues and Subscriptions	706	500	500	500
Postage	315	300	300	300
Total Contractual Services	3,411	4,800	4,800	4,800
Commodities				
Operating Supplies	475	1,000	1,000	1,000
Total Commodities	475	1,000	1,000	1,000
Internal Services				
Building Services	20,352	21,100	21,100	33,700
IT Services	10,871	13,400	13,400	14,900
Risk Services	13,900	15,600	15,600	16,900
Total Internal Sources	45,123	50,100	50,100	65,500
Total Expenditures	\$ 325,550	\$ 342,700	\$ 342,700	\$ 373,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 542,140	\$ 557,400	\$ 557,400	\$ 590,000
Overtime	35,211	32,000	32,000	38,500
Seasonal	374	14,300	14,300	-
Health and Dental Insurance	119,598	132,100	132,100	169,400
Life Insurance	962	1,100	1,100	1,200
Social Security	43,120	46,200	46,200	48,100
Unemployment Compensation	562	600	600	600
KPERS Retirement	59,942	62,700	62,700	69,000
Deferred Compensation	2,142	2,200	2,200	2,300
Total Personnel Services	804,051	848,600	848,600	919,100
Contractual Services				
Outsourced Services	53,688	62,000	62,000	62,000
Water	403	500	500	500
Telephone	4,167	4,500	4,500	4,500
Electricity	256,134	250,000	260,000	265,000
Repair and Maintenance Equipment	39,111	10,000	10,000	10,000
Equipment and Vehicle Rentals	2,041	3,000	3,000	3,000
General Insurance and Claims	477	-	-	-
Meetings/Training/Travel/Continuing Education	12,737	14,000	14,000	14,000
Memberships and Dues	1,343	2,000	2,000	2,000
Construction Debris	5,077	7,000	7,000	7,000
Total Contractual Services	375,178	353,000	363,000	368,000
Commodities				
Building and Grounds	196	-	-	-
Small Tools	2,608	7,500	7,500	7,500
Street Maintenance Supplies	34,368	25,000	25,000	25,000
Fuel	31,902	36,000	36,000	36,000
Traffic Control Supplies-Existing	28,405	25,000	25,000	25,000
Traffic Control Supplies-New Development	-	12,500	12,500	12,500
Chemicals	3,552	4,500	4,500	4,500
Snow Removal Supplies	51,433	94,000	100,000	80,000
Operating Supplies	5,921	3,500	3,500	3,500
Clothing and Uniforms	6,067	9,000	12,000	12,000
Miscellaneous Commodities	329	-	-	-
Total Commodities	164,781	217,000	226,000	206,000
Capital Outlay				
Equipment	36,142	-	-	-
Vehicles	-	-	295,000	-
Total Capital Outlay	36,142	-	295,000	-

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Internal Services				
Building Services	13,350	47,500	47,500	9,200
IT Services	54,149	66,900	66,900	89,100
Risk Services	69,100	62,900	62,900	73,000
Fleet Services	167,520	184,900	184,900	222,400
Total Internal Services	304,119	362,200	362,200	393,700
Total Expenditures	\$ 1,684,271	\$ 1,780,800	\$ 2,094,800	\$ 1,886,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 733,805	\$ 742,300	\$ 742,300	\$ 771,200
Overtime	12,419	9,400	9,400	12,400
Seasonal	-	13,500	13,500	18,000
Health and Dental Insurance	113,830	114,400	114,400	142,900
Life Insurance	816	900	900	900
Social Security	56,301	58,500	58,500	61,300
Unemployment Compensation	731	800	800	800
KPERS Retirement	79,732	80,100	80,100	86,200
Deferred Compensation	4,133	4,300	4,300	4,500
Total Personnel Services	1,001,767	1,024,200	1,024,200	1,098,200
Contractual Services				
Engineering and Architectural	102,489	73,500	111,500	137,700
Outsourced Services	16,941	3,000	43,000	43,000
Telephone	2,660	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	6,159	9,800	9,800	9,800
Dues and Subscriptions	11,049	5,400	5,400	5,400
Advertising and Legal Notices	77	-	-	-
Information Technology	-	8,500	-	-
Total Contractual Services	139,375	103,200	172,700	198,900
Commodities				
Fuel	4,801	4,000	4,000	4,000
Operating Supplies	12,950	5,000	5,000	5,000
Clothing and Uniforms	1,486	700	1,200	1,200
Total Commodities	19,237	9,700	10,200	10,200
Internal Services				
Building Services	19,213	24,200	24,200	31,800
IT Services	59,585	53,500	53,500	66,900
Risk Services	49,600	52,600	52,600	58,600
Fleet Services	11,190	15,400	15,400	18,500
Total Internal Services	139,588	145,700	145,700	175,800
Total Expenditures	\$ 1,299,967	\$ 1,282,800	\$ 1,352,800	\$ 1,483,100

CAPITAL IMPROVEMENT RESERVE FUND



Capital Improvement Reserve Fund

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

CITY OF GARDNER BUDGET



Capital Improvement Reserve Fund Fund 401

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 1,326,999	\$ 691,599	\$ 722,602	\$ 287,302
Revenue				
Intergovernmental				
KDWP	\$ -	\$ -	\$ 100,000	\$ -
Kansas Conservation Commission	-	-	500,000	-
Johnson County	-	-	135,300	-
Total Intergovernmental	-	-	735,300	-
Charges for Services				
Golf course fees	14,580	-	15,600	16,000
Total Charges for Services	14,580	-	15,600	16,000
Use of Money				
Interest on Investments	66,721	24,000	25,000	10,000
Total Use of Money	66,721	24,000	25,000	10,000
Transfers In				
Park Improvement Reserve	-	-	-	500,000
Total Transfers In	-	-	-	500,000
Miscellaneous				
Debt Proceeds	-	3,500,000	-	3,500,000
Developer Reimbursements	-	-	-	-
Lake Property Sales	-	-	135,300	-
Total Miscellaneous	-	3,500,000	135,300	3,500,000
Total Revenue	\$ 81,301	\$ 3,524,000	\$ 911,200	\$ 4,026,000
Expenditures				
Capital Improvement				
K9 Kennel PD2401	\$ 34,384	\$ -	\$ -	\$ -
167th St Corridor Preliminary & Final Design PW6006	613,070	-	-	-
Veterans Park Playground Improvements PR5000	-	-	200,000	-
Stone Creek Park Playground PR5001	-	-	-	500,000
Winwood Park Playground PR5002	73	-	500,000	-
Gardner Golf Course Improvements GC5000	14,580	-	15,600	16,000
Gardner Lake Spillway PW1804	1	-	630,900	139,600
Turf Baseball/Softball Fields PR5008	-	3,500,000	-	3,500,000
Total Capital Improvement	662,108	3,500,000	1,346,500	4,155,600
Transfers Out				
Other project transfers	23,590	-	-	-
Total Transfers Out	23,590	-	-	-
Total Expenditures	\$ 685,698	\$ 3,500,000	\$ 1,346,500	\$ 4,155,600
Surplus/(Shortfall)	(604,397)	24,000	(435,300)	(129,600)
Funds Available December 31	\$ 722,602	\$ 715,599	\$ 287,302	\$ 157,702

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 can come from transfers from the Electric Utility Fund and investment income.

Water Fund

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

Wastewater Fund

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

AIRPORT FUND

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

2027

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 INFO

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



UTILITIES

SERVICES

Electric Generation, Transmission, and Substation Division

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

Electric Distribution Division

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

Line Maintenance

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

Water Distribution System;

- Over 144 miles of water main lines
- Over 1,200 fire hydrants
- Over 2,600 water main valves

Wastewater Collection System;

- 15 miles of sanitary sewer force main
- Over 130 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 with 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 wastewater that meet or exceed all wastewater treatment standards set by industry, the federal government, and the State of Kansas, in the most cost-effective manner possible. Wastewater flows to the plant for treatment by both gravity and force mains (pumping).

UTILITIES

PERSONNEL (FTE)

	2025	2026	2027
UTILITIES ADMINISTRATION	9.0	10.0	10.0
ELECTRIC SUBSTATION/TRANSMISSION	5.0	5.0	5.0
ELECTRIC DISTRIBUTION	10.5	12.5	12.5
LINE MAINTENANCE	10.0	12.0	12.0
WATER TREATMENT	7.0	7.0	7.0
WASTEWATER TREATMENT	7.0	7.0	7.0
TOTAL	48.5	53.5	53.5

2026 ACCOMPLISHMENTS

- Started a new Electric Rate Study
- Completed Phase II expansion of Kill Creek Water Resource Recovery Facility
- Started construction of new Water Intake Structure at Hillsdale Lake
- Continued progress on constructing the Clare Rd. Electric Substation #4
- Completed construction of the Cedar Niles L.S. Gravity and Forcemain Projects
- Completed design of the Water Transmission Main project
- Completed internal design and bidding/construction of Waterline Replacement Alley Project
- Started design of the Kill Creek Interceptor Improvements
- Inflow & Infiltration Program: 40 Manhole Repairs, 10 Sanitary Sewer Point Repairs, 466 Manhole Inspections, CCTV 30,748 feet of sanitary sewer (as of 8/14/26)
- Completed construction of Circuit 31 Overhead Powerline Rebuild

UTILITIES

STRATEGIC PRIORITIES

- 1 PROMOTE ECONOMIC DEVELOPMENT
- 2 MAINTAIN QUALITY OF LIFE
- 3 INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT
- 4 IMPROVE FISCAL STEWARDSHIP

2027 GOALS AND OBJECTIVES

Department Goal A: Maintain the communities utility systems

Objective A1: Review and update utilities infrastructure projects in the 5-year Capital Improvement Program (Mar. 2027)

Objective A2: Report progress on capital projects and maintenance programs for the City's Annual Report (Dec. 2027)

Objective A3: Provide drinking water that meets Federal and State standards (Dec. 2027)

Objective A4: Provide treatment of wastewater that meets Federal and State standards (Dec. 2027)

Objective A5: Maintain adequacy of water/wastewater system infrastructure (Dec. 2027)

Department Goal B: Respond quickly to service disruptions

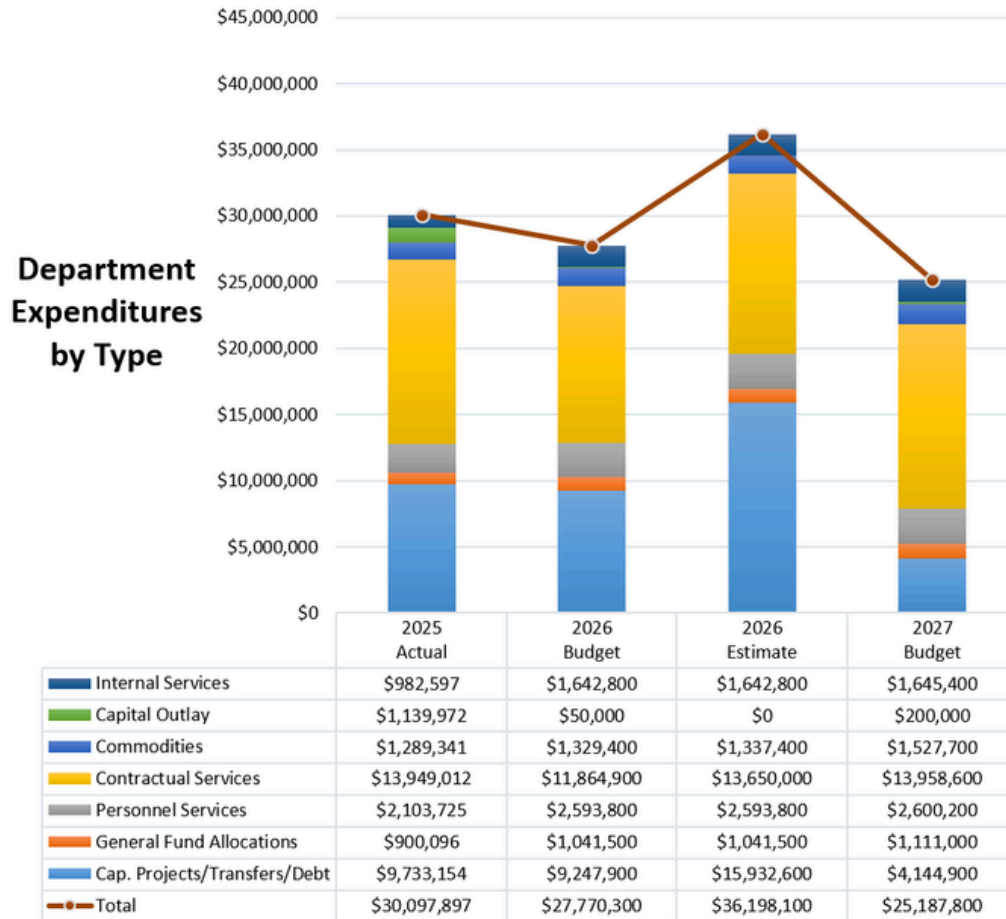
Objective B1: Reduce average electric outage times below 1.5 hour (Dec. 2027)

PERFORMANCE MEASURES

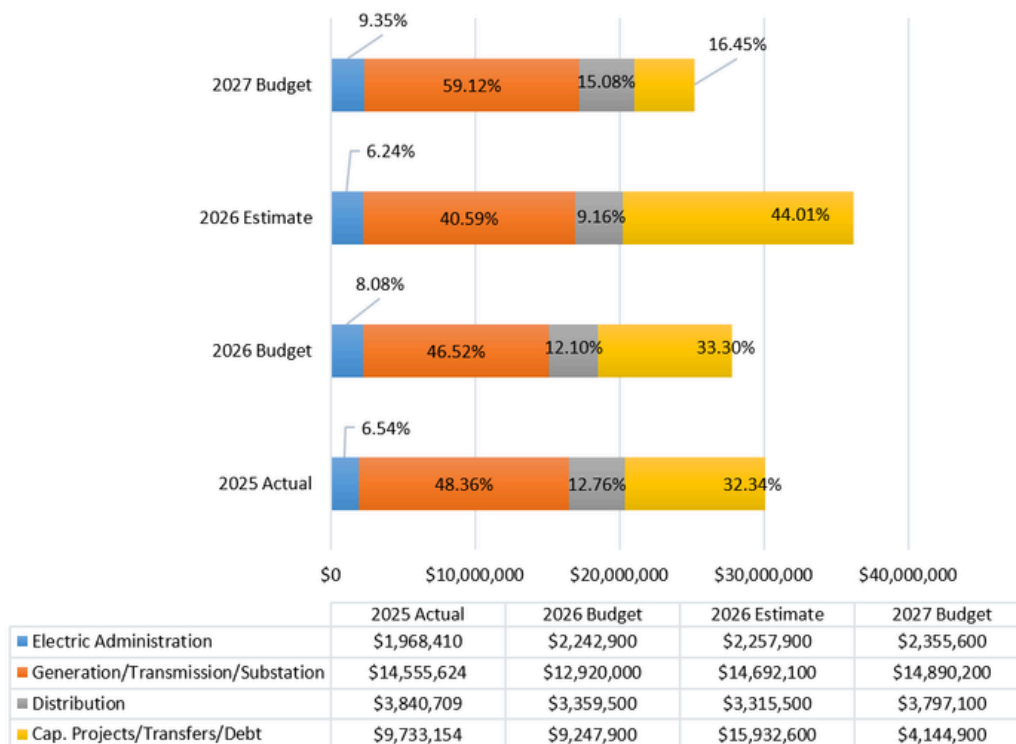
Strategic Priority	Goal / Objective	Performance Measuer	Benchmark	2024 Actual	2025 Actual	2026 Estimate	2027 Target
3	A3	Number of non compliance per year (water)	0	0	0	0	0
3	A4	Number of non compliance per year (wastewater)	0	0	1	0	0
2	B1	Customer Average Interruption Duration Index (CAIDI)	1.5	0.48	1.18	1.5	1.5
3	A5	Number of line breaks per 100 miles of primary water	20	16	9	20	20
3	A5	Number of sewer backups	5	3	1	3	3

UTILITIES

DEPARTMENT FINANCIAL SUMMARIES - ELECTRIC

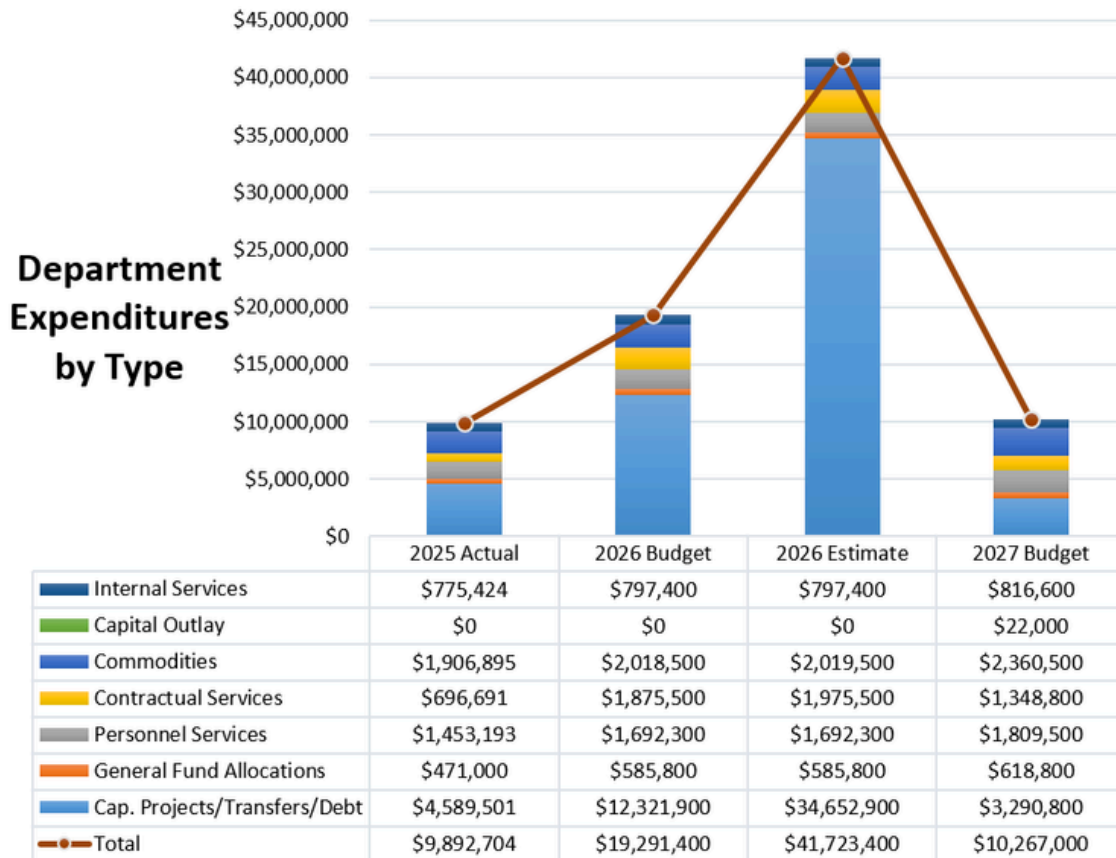


Department Expenditures by Program

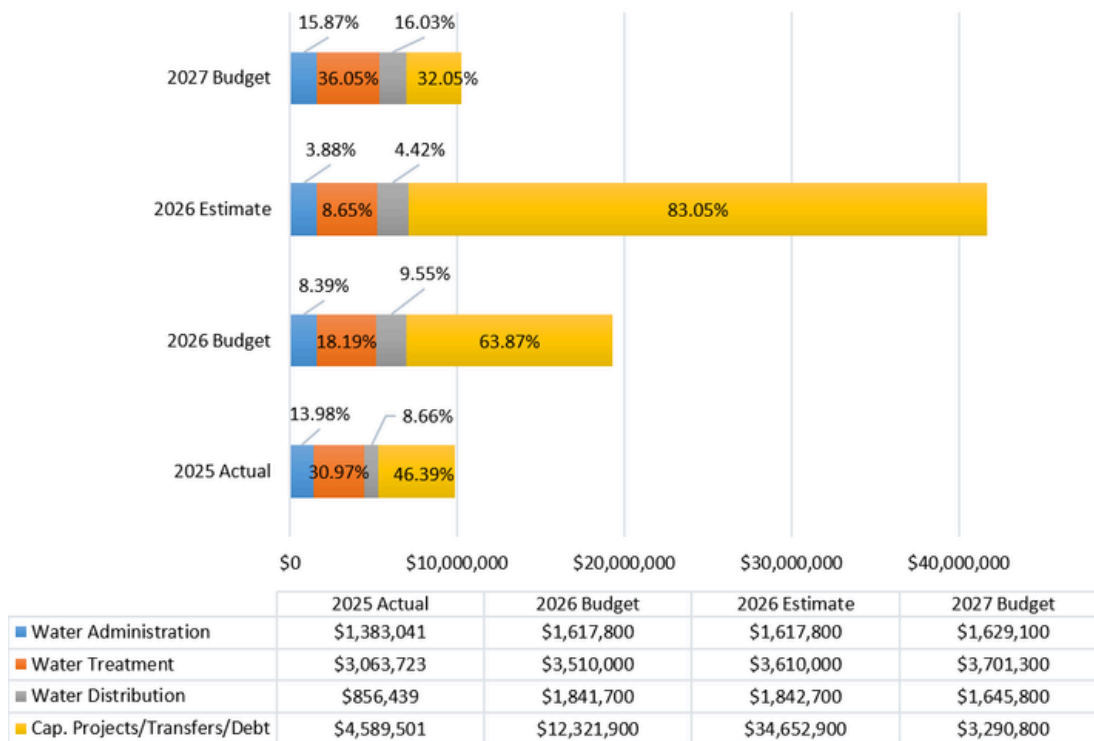


UTILITIES

DEPARTMENT FINANCIAL SUMMARIES - WATER

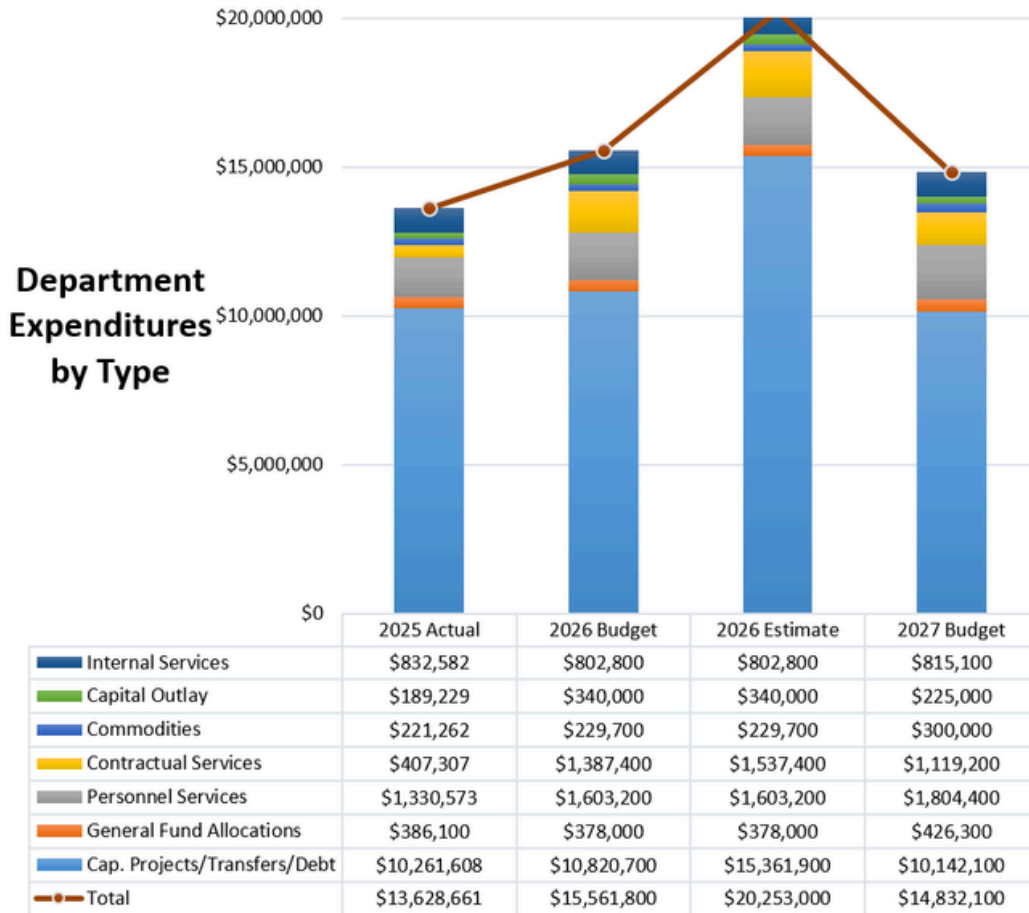


Department Expenditures by Program

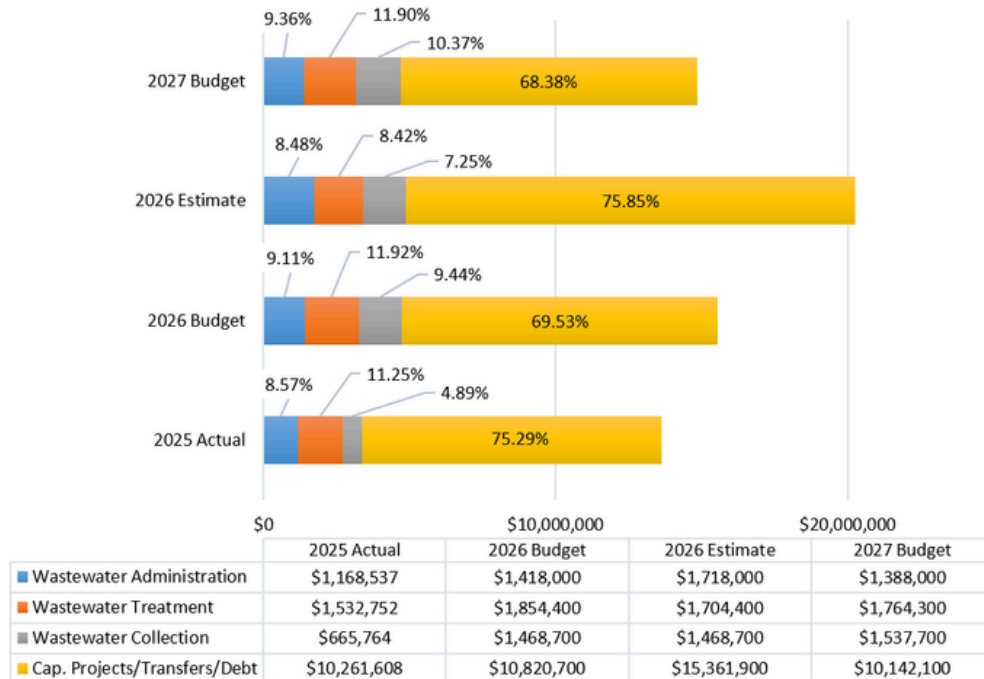


UTILITIES

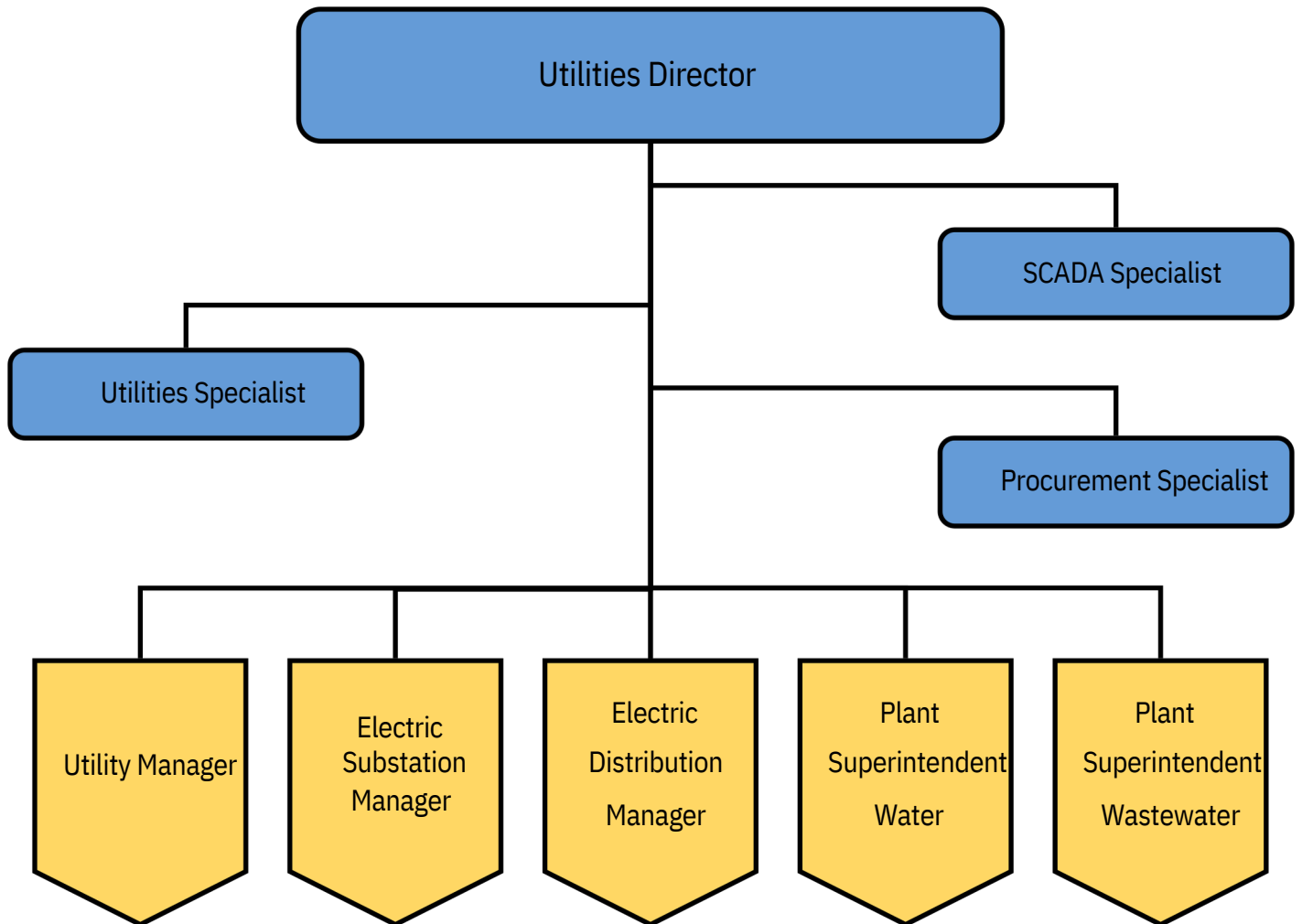
DEPARTMENT FINANCIAL SUMMARIES - WASTEWATER



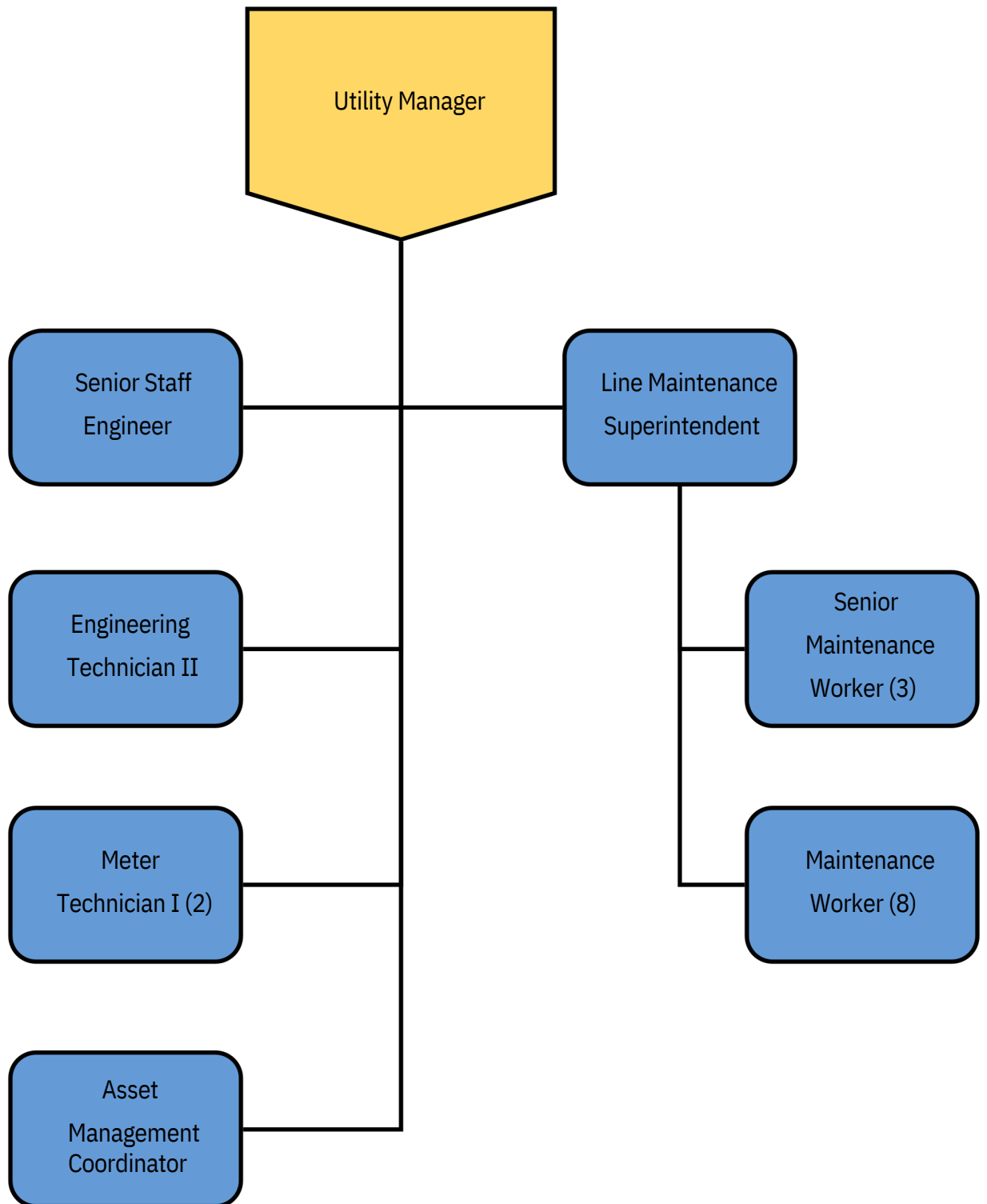
Department Expenditures by Program



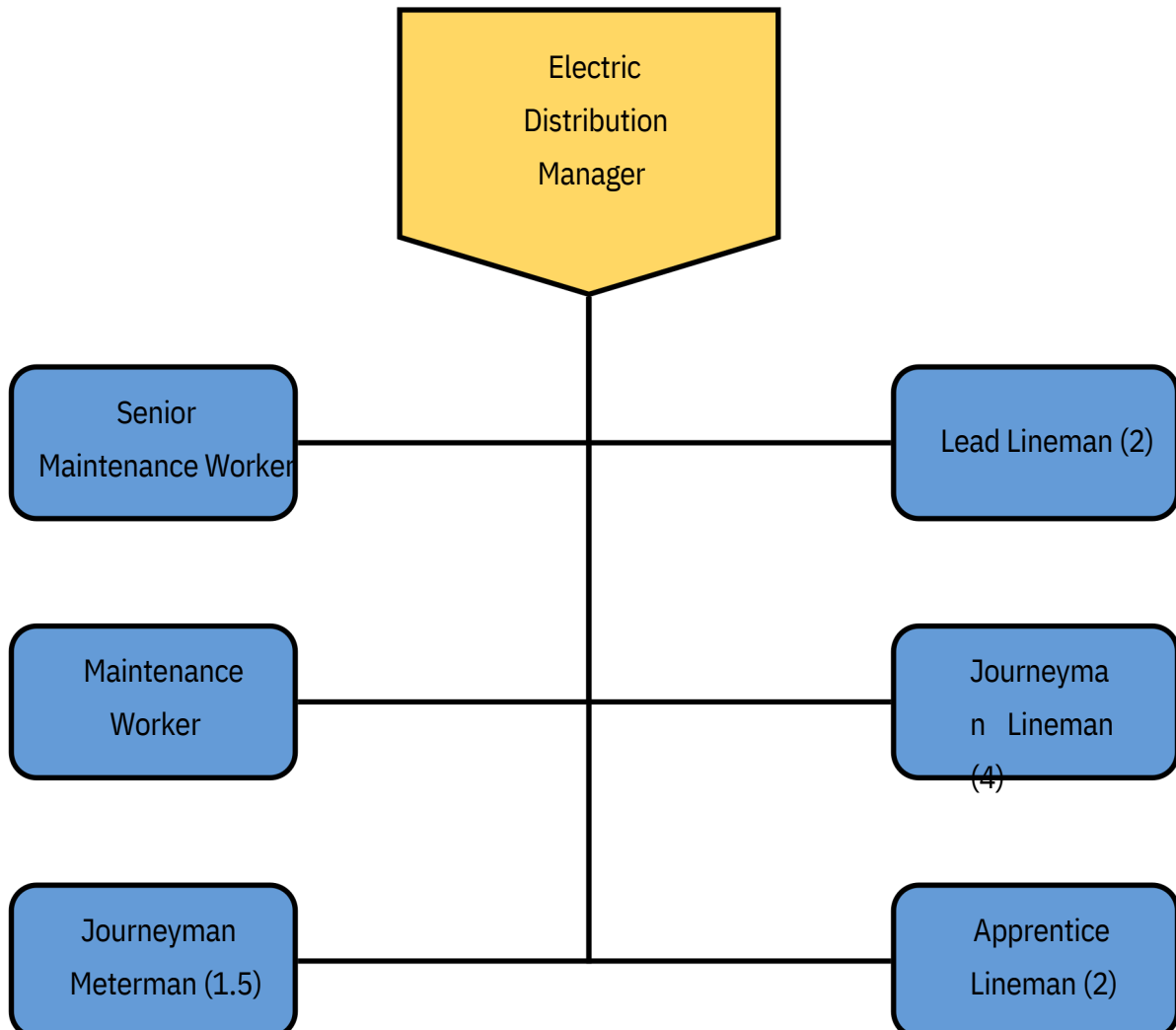
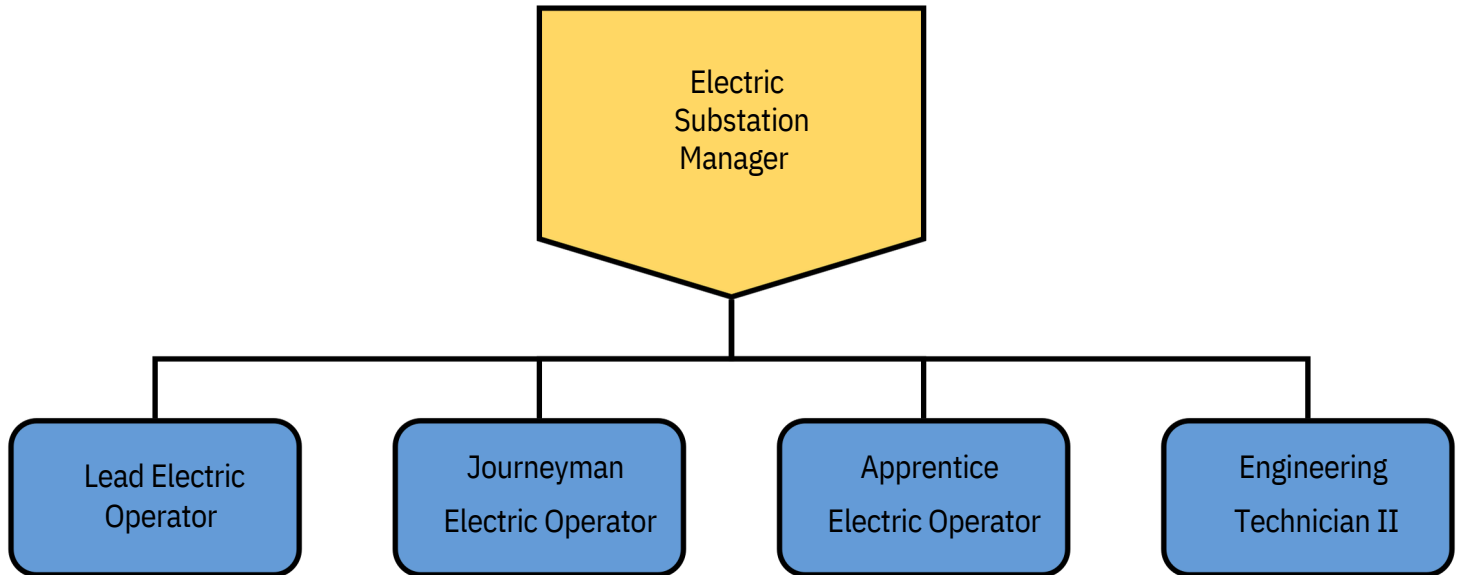
UTILITIES



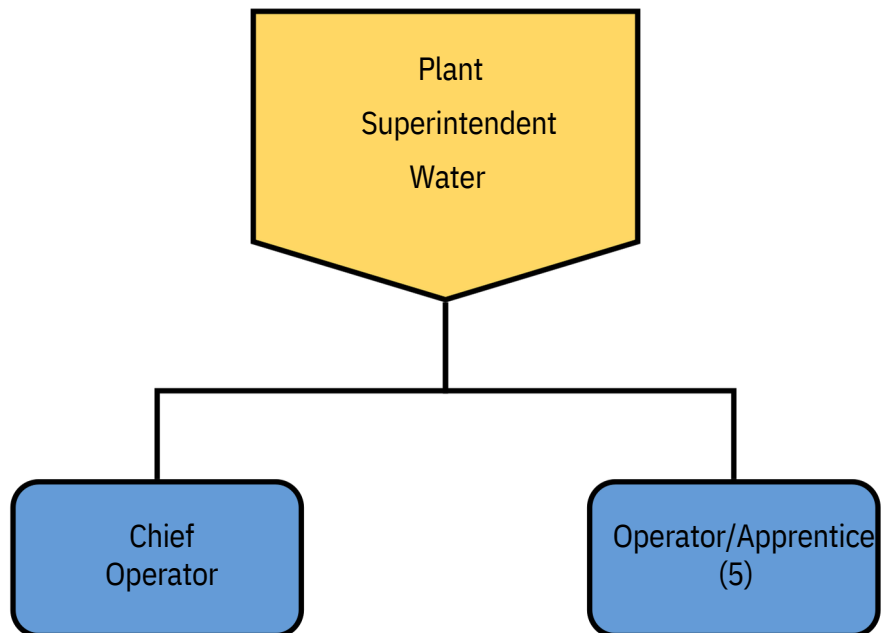
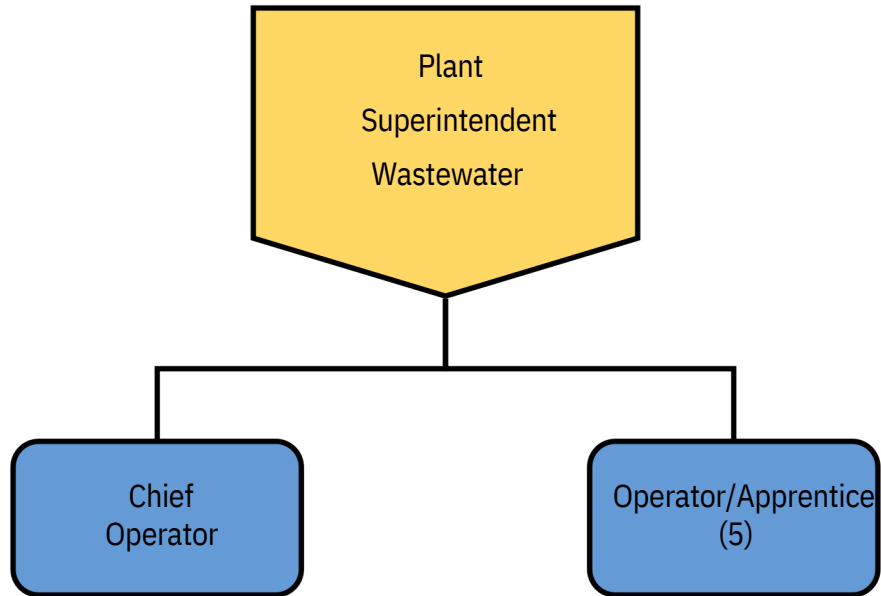
UTILITIES



UTILITIES



UTILITIES



CITY OF GARDNER BUDGET



Electric Fund Fund 501

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 9,176,914	\$ 15,307,514	\$ 1,070,873	\$ 13,716,773
Revenue				
Charges for Services				
Operations				
Electric Retail Sales	\$ 16,128,764	\$ 16,445,000	\$ 16,435,000	\$ 16,807,000
Government Sales-Sewer Fund	197,789	221,000	202,000	226,000
Government Sales-Gen. Fund and Building Maint.	109,322	115,000	111,000	118,000
Government Sales-Water Fund	10,922	12,000	11,000	12,000
Bad Checks	(1,938)	-	(2,000)	-
Penalties	153,427	157,000	156,000	160,000
Reconnection Fee	19,708	23,000	20,000	24,000
Dogwood Generation	2,945,934	3,992,000	3,992,000	4,112,000
Development				
Meter Install and Line Extension	960	-	1,000	-
Electric Residential Distribution System Installation	688,250	377,000	701,000	688,000
Electric Non-Residential Distrib. System Installation	149,720	179,000	153,000	383,000
Street Lights and Yard Lights	255,544	252,000	260,000	258,000
Interconnection Fee	4,250	1,000	4,000	1,000
Temporary Service Fee	58,827	49,000	60,000	50,000
Total Charges for Services	20,721,479	21,823,000	22,104,000	22,839,000
Use of Money				
Interest on Investments	386,503	536,000	350,000	480,000
Interest on Project Funds	-	-	-	-
Total Use of Money	386,503	536,000	350,000	480,000
Transfers In from Other Funds				
Transfer from Airport Fund	500,000	-	-	-
Total Transfers In from Other Funds	500,000	-	-	-
Miscellaneous				
Miscellaneous	50,878	45,000	45,000	45,000
KMEA TCR/ARR Accumulation	182,863	-	-	-
Debt Sale Proceeds	-	-	26,345,000	-
Gain/Loss Disposal of Assets	150,133	-	-	-
Total Miscellaneous	383,874	45,000	26,390,000	45,000
Total Revenue	\$ 21,991,856	\$ 22,404,000	\$ 48,844,000	\$ 23,364,000

CITY OF GARDNER BUDGET



Electric Fund Fund 501

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Expenses				
Operations				
Administration	\$ 1,968,410	\$ 2,242,900	\$ 2,257,900	\$ 2,355,600
Substation Transmission	14,555,624	12,920,000	14,692,100	14,890,200
Distribution	3,840,709	3,359,500	3,315,500	3,797,100
Total Operations	20,364,743	18,522,400	20,265,500	21,042,900
Capital Improvement				
Maintenance				
Circuit Overhead Rebuild EL2101/EL4000	11,350	-	-	-
Upgrade Combustion Turbine Controls 1 & 2 EL2202	15,344	-	-	-
Substation #1 T2 Upgrade EL2502/EL4004	2,180,995	1,420,000	1,864,000	-
SCADA Upgrade - Substation #2 & #3 EL4002	(686)	-	-	-
Resurface Parking Lot EL4006	-	-	80,000	-
Unit 2 Upgrade EL4011	1,531,938	-	111,000	-
Unit 1 Upgrade EL4012	-	-	5,075,000	-
SCADA Upgrade EL4021	-	220,000	220,000	-
Development				
E 1-35 Substation #4 Land Acquisition EL2204	(10,000)	-	-	-
S. Clare Road to 191st St. Overhead Power Line EL4003	50,850	-	350,000	-
Clare Road Substation 4 EL4005	4,262,963	-	6,079,000	-
Total Capital Improvement	8,042,754	1,640,000	13,779,000	-
Debt Service				
2020A Smart Meter	323,625	319,400	319,400	319,900
2016B Taxable GO Electric Transformer (\$855K)	101,175	98,100	98,100	-
Est'd Debt Service for Unit 2 Upgrade	-	457,200	-	-
Est'd Debt Service for Unit 1 Upgrade	-	457,200	-	472,600
Est'd Debt Service for Sub 1 T2 Upgrade	-	418,600	-	460,500
Est'd Debt Service for Sub 4 Construction	-	1,089,400	-	1,089,400
2026A Unit 2 Upgrade	-	-	463,100	461,700
Total Debt Service	424,800	2,839,900	880,600	2,804,100

CITY OF GARDNER BUDGET



Electric Fund Fund 501

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Transfers Out to Other Funds				
General Fund Franchise	1,108,900	1,111,200	1,116,200	1,159,800
Airport Fund	-	3,500,000	-	-
Wastewater Fund	153,000	153,000	153,000	176,600
Vehicle and Equipment Replacement Fund	3,700	3,800	3,800	4,400
Total Transfers Out to Other Funds	1,265,600	4,768,000	1,273,000	1,340,800
Total Debt Service and Transfers	1,690,400	7,607,900	2,153,600	4,144,900
Total Expenses	\$ 30,097,897	\$ 27,770,300	\$ 36,198,100	\$ 25,187,800
Surplus/(Shortfall)	(8,106,041)	(5,366,300)	12,645,900	(1,823,800)
Funds Available December 31	\$ 1,070,873	\$ 9,941,214	\$ 13,716,773	\$ 11,892,973

CITY OF GARDNER BUDGET



Program: All
Department: Electric 441
Fund: Electric 501

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 1,741,055	\$ 2,108,800	\$ 2,108,800	\$ 2,185,800
Overtime	82,251	74,700	74,700	80,000
Part-Time	-	29,300	29,300	29,000
Seasonal	-	27,000	27,000	36,000
Health and Dental Insurance	313,318	417,200	417,200	498,800
Life Insurance	2,025	2,600	2,600	2,800
Social Security	137,057	171,300	171,300	178,300
Unemployment Compensation	1,782	2,300	2,300	2,300
KPERS Retirement	191,243	232,200	232,200	249,000
Deferred Compensation	7,545	9,200	9,200	9,200
Contra Expense and Reclass	(372,551)	(480,800)	(480,800)	(671,000)
Total Personnel Services	2,103,725	2,593,800	2,593,800	2,600,200
Contractual Services				
Outsourced Services	350,792	283,700	298,700	565,500
Water and Sewer	1,601	2,200	2,200	4,300
Telephone	6,217	9,000	9,000	9,900
Natural Gas	9,313	5,000	5,000	5,000
Utility Locates	44,456	80,000	80,000	55,000
Wholesale Electric Purchases	12,729,364	11,124,900	12,895,000	12,895,000
Gas Purchases	26,995	10,000	10,000	12,500
Repair and Maintenance Buildings	12,801	21,500	21,500	101,000
Repair and Maintenance Equipment	15,778	76,000	76,000	81,100
Repair and Maintenance Vehicles	7,337	15,000	15,000	10,500
Equipment and Vehicle Rentals	89,092	13,000	13,000	17,100
General Insurance Claim	512,799	-	-	-
Meetings/Training/Travel/Continuing Education	8,202	30,500	30,500	31,800
Dues and Subscriptions	25,713	27,400	27,400	23,600
Advertising and Legal Notices	-	-	-	200
Printing	-	500	500	500
Postage	379	200	200	600
Information Technology	90,660	120,000	120,000	125,000
State Compensating Use Tax	9,421	41,000	41,000	15,000
Interest Expense and Fees	8,092	5,000	5,000	5,000
Total Contractual Services	13,949,012	11,864,900	13,650,000	13,958,600
Commodities				
Building and Grounds	1,008	4,000	4,000	2,700
Small Tools	7,417	30,000	30,000	22,500
Vehicle Supplies	4,205	25,300	25,300	15,300
Furniture and Equipment	13,641	20,000	20,000	17,500
Maintenance Materials and Computers	-	1,000	1,000	1,300
Fuel and Fluids	21,432	24,200	24,200	24,900
Utility System Supplies	25,469	67,300	67,300	77,500
Chemicals	3,088	-	-	1,000
Operating Supplies	22,654	10,600	10,600	21,500

CITY OF GARDNER BUDGET



Program: All
Department: Electric 441
Fund: Electric 501

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Street Lighting Supplies - Existing System	13,557	27,000	27,000	15,000
Meters and Materials - New Development	1,165,463	1,100,000	1,100,000	1,300,000
Clothing and Uniforms	11,407	20,000	28,000	28,500
Total Commodities	1,289,341	1,329,400	1,337,400	1,527,700
Capital Outlay				
Equipment	272,570	50,000	-	-
Vehicles	661,891	-	-	200,000
Electric Generation Infrastructure	205,422	-	-	-
Electric Distribution	89	-	-	-
Total Capital Outlay	1,139,972	50,000	-	200,000
GF Allocation	900,096	1,041,500	1,041,500	1,111,000
Internal Services				
Building Services	31,560	114,900	114,900	26,400
IT Services	155,116	157,000	157,000	201,200
Risk Services	318,755	855,200	855,200	880,900
Utility Billing	472,968	509,600	509,600	529,500
Fleet Services	4,198	6,100	6,100	7,400
Total Internal Services	982,597	1,642,800	1,642,800	1,645,400
Total Expenses	\$ 20,364,743	\$ 18,522,400	\$ 20,265,500	\$ 21,042,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 494,258	\$ 617,900	\$ 617,900	\$ 721,500
Overtime	1,497	2,100	2,100	2,300
Health and Dental Insurance	73,445	88,300	88,300	141,400
Life Insurance	567	800	800	1,000
Social Security	37,274	47,400	47,400	55,400
Unemployment Compensation	484	600	600	700
KPERS Retirement	49,092	66,200	66,200	79,700
Deferred Compensation	3,441	4,600	4,600	4,500
Contra Expense and Reclass	(372,551)	(480,800)	(480,800)	(671,000)
Total Personnel Services	287,507	347,100	347,100	335,500
Contractual Services				
Outsourced Services	66,579	49,600	64,600	83,300
Water and Sewer	245	-	-	1,300
Telephone	2,353	4,800	4,800	5,500
Repair and Maintenance Equipment	626	-	-	1,100
Repair and Maintenance Vehicles	42	-	-	500
Meetings/Training/Travel/Continuing Education	1,341	6,500	6,500	7,800
Dues and Subscriptions	23,608	25,900	25,900	22,500
Advertising and Legal Notices	-	-	-	200
Printing	-	500	500	500
Postage	10	200	200	200
Information Technology	90,660	120,000	120,000	125,000
Compensating Use Tax	430	2,000	2,000	2,500
Interest Expense and Fees	8,092	5,000	5,000	5,000
Total Contractual Services	193,986	214,500	229,500	255,400
Commodities				
Vehicle Supplies	6	300	300	300
Furniture and Equipment	3,809	-	-	2,500
Fuel and Fluids	-	200	200	400
Operating Supplies	1,255	3,300	3,300	4,000
Clothing and Uniforms	-	1,000	1,000	1,500
Total Commodities	5,070	4,800	4,800	8,700
GF Allocation	900,096	1,041,500	1,041,500	1,111,000
Internal Services				
Building Services	5,570	21,800	21,800	5,400
IT Services	63,015	63,300	63,300	52,700
Risk Services	36,000	34,200	34,200	50,000
Utility Billing	472,968	509,600	509,600	529,500
Fleet Services	4,198	6,100	6,100	7,400
Total Internal Services	581,751	635,000	635,000	645,000
Total Expenses	\$ 1,968,410	\$ 2,242,900	\$ 2,257,900	\$ 2,355,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 376,288	\$ 425,000	\$ 425,000	\$ 437,000
Overtime	29,477	26,100	26,100	29,800
Health and Dental Insurance	74,393	104,000	104,000	101,900
Life Insurance	441	500	500	500
Social Security	31,030	34,500	34,500	35,700
Unemployment Compensation	403	500	500	500
KPERS Retirement	43,836	48,100	48,100	51,500
Deferred Compensation	2,822	3,300	3,300	3,400
Total Personnel Services	558,690	642,000	642,000	660,300
Contractual Services				
Outsourced Services	156,485	135,700	135,700	220,800
Water and Sewer	245	200	200	1,000
Telephone	1,460	1,800	1,800	2,000
Wholesale Electric Purchases	12,729,364	11,124,900	12,895,000	12,895,000
Gas Purchases	26,995	10,000	10,000	12,500
Repair and Maintenance Buildings	12,801	21,000	21,000	100,000
Repair and Maintenance Equipment	12,651	66,000	66,000	70,000
Repair and Maintenance Vehicle	24	-	-	-
Equipment and Vehicle Rentals	6,041	3,000	3,000	3,000
General Insurance Claim	514,483	-	-	-
Meetings/Training/Travel/Continuing Education	3,979	15,000	15,000	15,000
Dues and Subscriptions	1,936	400	400	500
State Compensating Use Tax	1,724	4,000	4,000	4,500
Total Contractual Services	13,468,188	11,382,000	13,152,100	13,324,300
Commodities				
Building and Grounds	281	1,000	1,000	1,500
Small Tools	604	5,000	5,000	7,500
Vehicle Supplies	561	-	-	-
Computer Supplies	-	1,000	1,000	1,300
Fuel and Fluids	3,667	4,000	4,000	4,500
Utility System Supplies	19,748	60,000	60,000	70,000
Chemicals	3,088	-	-	1,000
Operating Supplies	2,393	2,300	2,300	2,500
Clothing and Uniforms	4,162	5,000	7,000	7,000
Total Commodities	34,504	78,300	80,300	95,300
Capital Outlay				
Equipment	43,790	-	-	-
Electric Generation Infrastructure	205,422	-	-	-
Total Capital Outlay	249,212	-	-	-
Internal Services				
Building Services	9,494	34,500	34,500	7,700
IT Services	27,081	26,800	26,800	37,100
Risk Services	208,455	756,400	756,400	765,500
Total Internal Services	245,030	817,700	817,700	810,300
Total Expenses	\$ 14,555,624	\$ 12,920,000	\$ 14,692,100	\$ 14,890,200

CITY OF GARDNER BUDGET



Program: Distribution 4130

Department: Electric 441

Fund: Electric 501

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 870,509	\$ 1,065,900	\$ 1,065,900	\$ 1,027,300
Overtime	51,277	46,500	46,500	47,900
Part-Time	-	29,300	29,300	29,000
Seasonal	-	27,000	27,000	36,000
Health and Dental Insurance	165,480	224,900	224,900	255,500
Life Insurance	1,017	1,300	1,300	1,300
Social Security	68,753	89,400	89,400	87,200
Unemployment Compensation	895	1,200	1,200	1,100
KPERS Retirement	98,315	117,900	117,900	117,800
Deferred Compensation	1,282	1,300	1,300	1,300
Total Personnel Services	1,257,528	1,604,700	1,604,700	1,604,400
Contractual Services				
Outsourced Services	127,728	98,400	98,400	261,400
Water and Sewer	1,111	2,000	2,000	2,000
Telephone	2,404	2,400	2,400	2,400
Natural Gas	9,313	5,000	5,000	5,000
Utility Locates	44,456	80,000	80,000	55,000
Repair and Maintenance Building	-	500	500	1,000
Repair and Maintenance Equipment	2,501	10,000	10,000	10,000
Repair and Maintenance Vehicles	7,271	15,000	15,000	10,000
Equipment and Vehicle Rentals	83,051	10,000	10,000	14,100
General Insurance Claim	(1,684)	-	-	-
Meetings/Training/Travel/Continuing Education	2,882	9,000	9,000	9,000
Dues and Subscriptions	169	1,100	1,100	600
Postage	369	-	-	400
State Compensating Use Tax	7,267	35,000	35,000	8,000
Total Contractual Services	286,838	268,400	268,400	378,900
Commodities				
Building and Grounds	727	3,000	3,000	1,200
Small Tools	6,813	25,000	25,000	15,000
Vehicle Supplies	3,638	25,000	25,000	15,000
Furniture and Equipment	9,832	20,000	20,000	15,000
Fuel and Fluids	17,765	20,000	20,000	20,000
Utility System Supplies	5,721	7,300	7,300	7,500
Operating Supplies	19,006	5,000	5,000	15,000
Street Lighting Supplies - Existing System	13,557	27,000	27,000	15,000
Meters and Materials - New Development	1,165,463	1,100,000	1,100,000	1,300,000
Clothing and Uniforms	7,245	14,000	20,000	20,000
Total Commodities	1,249,767	1,246,300	1,252,300	1,423,700
Capital Outlay				
Equipment	228,780	50,000	-	-
Vehicles	661,891	-	-	200,000
Electric Distribution	89	-	-	-
Total Capital Outlay	890,760	50,000	-	200,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Internal Services				
Building Services	16,496	58,600	58,600	13,300
IT Services	65,020	66,900	66,900	111,400
Risk Services	74,300	64,600	64,600	65,400
Total Internal Services	155,816	190,100	190,100	190,100
Total Expenses	\$ 3,840,709	\$ 3,359,500	\$ 3,315,500	\$ 3,797,100

CITY OF GARDNER BUDGET



Electric Capital Replacement Reserve Fund
Fund 502

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Funds Available January 1	\$ 3,492,587	\$ 3,642,587	\$ 3,649,316	\$ 3,795,316
Revenue				
Use of Money				
Interest on Investments	\$ 156,729	\$ 146,000	\$ 146,000	\$ 133,000
Total Use of Money	<u>156,729</u>	<u>146,000</u>	<u>146,000</u>	<u>133,000</u>
Total Revenue	<u>\$ 156,729</u>	<u>\$ 146,000</u>	<u>\$ 146,000</u>	<u>\$ 133,000</u>
Expenses				
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	156,729	146,000	146,000	133,000
Funds Available December 31	<u>\$ 3,649,316</u>	<u>\$ 3,788,587</u>	<u>\$ 3,795,316</u>	<u>\$ 3,928,316</u>

CITY OF GARDNER BUDGET



Water Fund Fund 521

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 3,678,855	\$ (690,445)	\$ 2,684,873	\$ (17,088,527)
Revenue				
Charges for Services				
AirCenter Water Sales	\$ 867,378	\$ 879,000	\$ 879,000	\$ 939,000
Water Sales	6,732,665	7,354,000	7,170,000	7,658,000
Bulk Water Sales	8,979	10,000	10,000	11,000
Government Sales - Sewer Fund	4,974	5,000	5,000	5,000
Government Sales - Electric Fund	469	-	-	-
Government Sales - General Fund	9,637	24,000	10,000	11,000
Government Sales - Building Maintenance Fund	357	-	-	-
Meter Installation Fee	114,570	105,000	105,000	112,000
Service Connection Fee	20,700	19,000	19,000	20,000
Penalties	153,427	158,000	158,000	169,000
Reconnection Fee	19,688	22,000	22,000	23,000
Water System Development Charge	675,500	480,000	572,000	572,000
Total Charges for Services	8,608,344	9,056,000	8,950,000	9,520,000
Use of Money				
Interest on Investments	125,449	124,000	100,000	124,000
Total Use of Money	125,449	124,000	100,000	124,000
Miscellaneous				
Bond Proceeds	-	12,900,000	12,900,000	22,000,000
Miscellaneous	160,916	-	-	-
Gain/loss on Disposal of Asset	4,013	-	-	-
Total Miscellaneous	164,929	12,900,000	12,900,000	22,000,000
Total Revenue	\$ 8,898,722	\$ 22,080,000	\$ 21,950,000	\$ 31,644,000
Expenses				
Operations				
Administration	\$ 1,383,041	\$ 1,617,800	\$ 1,617,800	\$ 1,629,100
Treatment	3,063,723	3,510,000	3,610,000	3,701,300
Distribution	856,439	1,841,700	1,842,700	1,645,800
Total Operations	5,303,203	6,969,500	7,070,500	6,976,200
Capital Improvement Projects				
New Water Transmission Line WA7003	1,618,726	10,250,000	11,281,000	-
New Intake Structure at Hillsdale Lake WA2203	440,000	-	20,800,000	-
Clearwell Improvements WA7002	-	-	500,000	-
183rd Tower Rehab WA7001	-	-	-	350,000
Total Capital Improvement Projects	2,058,726	10,250,000	32,581,000	350,000

CITY OF GARDNER BUDGET



Water Fund Fund 521

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Debt Service				
2015A Refi Hillsdale KDHE 2446	463,500	-	-	-
2020A Hillsdale Water Treatment Plant Expansion	1,600,063	1,604,700	1,604,700	1,603,000
2020A Water Smart Meters	109,600	106,500	106,500	108,300
2022A Prairie Trace Waterline	122,412	123,900	123,900	125,200
Estimated Debt Service for Planned 2026A Bonds - Transmission Line	-	-	-	792,000
Total Debt Service	<u>2,295,575</u>	<u>1,835,100</u>	<u>1,835,100</u>	<u>2,628,500</u>
Transfers Out to Other Funds				
Wastewater Fund	153,000	153,000	153,000	174,400
Bond and Interest Fund 14 GO USD BD (5% of 50% city share)	8,200	8,300	8,300	8,200
Vehicle and Equipment Replacement Fund	74,000	75,500	75,500	129,700
Total Transfers Out to Other Funds	<u>235,200</u>	<u>236,800</u>	<u>236,800</u>	<u>312,300</u>
Total Expenses	<u>\$ 9,892,704</u>	<u>\$ 19,291,400</u>	<u>\$ 41,723,400</u>	<u>\$ 10,267,000</u>
Surplus/(Shortfall)	<u>(993,982)</u>	<u>2,788,600</u>	<u>(19,773,400)</u>	<u>21,377,000</u>
Funds Available December 31	<u>\$ 2,684,873</u>	<u>\$ 2,098,155</u>	<u>\$ (17,088,527)</u>	<u>\$ 4,288,473</u>

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 1,038,521	\$ 1,178,200	\$ 1,178,200	\$ 1,123,900
Overtime	86,863	100,700	100,700	89,500
Seasonal	8,535	27,800	27,800	37,000
Health and Dental Insurance	269,042	347,100	347,100	435,500
Life Insurance	1,892	2,300	2,300	2,100
Social Security	85,177	100,000	100,000	95,700
Unemployment Compensation	1,111	1,300	1,300	1,200
KPERS Retirement	119,214	135,700	135,700	133,100
Deferred Compensation	3,152	3,000	3,000	3,100
Contra Expense and Reclass	(160,314)	(203,800)	(203,800)	(111,600)
Total Personnel Services	1,453,193	1,692,300	1,692,300	1,809,500
Contractual Services				
Outsourced Services	282,047	355,000	355,000	365,000
Telephone	9,329	14,000	14,000	11,200
Electricity	270,693	278,000	278,000	293,300
Utility Locates	44,456	75,000	75,000	55,000
Repair and Maintenance Building	-	4,000	4,000	9,000
Repair and Maintenance Equipment	37,551	412,000	512,000	125,000
Repair and Maintenance Vehicles	6	-	-	-
Repair and Maintenance Water System	(17,910)	650,000	650,000	400,000
Equipment and Vehicle Rentals	3,223	4,000	4,000	5,000
General Insurance and Claims	2,500	-	-	-
Meetings/Training/Travel/Continuing Education	10,532	17,500	17,500	19,300
Dues and Subscriptions	1,739	3,700	3,700	3,700
Advertising and Legal Notices	98	1,100	1,100	1,100
Postage	366	3,200	3,200	3,200
Construction Debris	-	3,000	3,000	3,000
Water Protection Fee	50,773	55,000	55,000	55,000
Interest Expense and Fees	1,288	-	-	-
Total Contractual Services	696,691	1,875,500	1,975,500	1,348,800
Commodities				
Buildings and Grounds	5,534	4,000	5,000	11,500
Small Tools	10,537	12,500	12,500	13,500
Vehicles Supplies	4,038	5,000	5,000	8,000
Furniture and Equipment	-	10,000	10,000	5,000
Fuel and Fluids	25,439	31,000	31,000	31,000
Utility System Supplies	129,457	150,000	150,000	175,000
Chemicals	652,002	590,000	590,000	700,500
Operating Supplies	11,184	19,000	19,000	22,000
Bulk Water	913,329	925,000	925,000	1,200,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Meters and Supplies - New Development	126,937	-	-	-
Meters and Supplies - Existing	17,398	260,000	260,000	180,000
Clothing and Uniforms	11,040	12,000	12,000	14,000
Total Commodities	1,906,895	2,018,500	2,019,500	2,360,500
Capital Outlay				
Equipment	-	-	-	22,000
Total Capital Outlay	-	-	-	22,000
GF Allocation	471,000	585,800	585,800	618,800
Internal Services				
Building Services	11,287	28,400	28,400	12,900
IT Services	92,910	110,000	110,000	127,000
Risk Services	229,800	191,500	191,500	192,600
Utility Billing	402,338	422,800	422,800	434,100
Fleet Services	39,089	44,700	44,700	50,000
Total Internal Services	775,424	797,400	797,400	816,600
Total Expenses	\$ 5,303,203	\$ 6,969,500	\$ 7,070,500	\$ 6,976,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 105,135	\$ 107,200	\$ 107,200	\$ -
Overtime	17	3,500	3,500	-
Health and Dental Insurance	10,501	11,200	11,200	-
Life Insurance	216	200	200	-
Social Security	7,917	8,500	8,500	-
Unemployment Compensation	103	100	100	-
KPERS Retirement	11,084	11,700	11,700	-
Contra Expense and Reclass	246,481	304,700	304,700	443,200
Total Personnel Services	381,454	447,100	447,100	443,200
Contractual Services				
Outsourced Services	10,800	50,000	50,000	15,000
Telephone	973	2,000	2,000	2,000
Meetings/Training/Travel/Continuing Education	2,675	1,500	1,500	3,300
Dues and Subscriptions	1,270	500	500	500
Advertising and Legal Notices	98	1,000	1,000	1,000
Postage	262	200	200	200
Water Protection Fee	50,773	55,000	55,000	55,000
Interest Expense and Fees	1,288	-	-	-
Total Contractual Services	68,139	110,200	110,200	77,000
Commodities				
Operating Supplies	91	5,000	5,000	8,000
Total Commodities	91	5,000	5,000	8,000
GF Allocation	471,000	585,800	585,800	618,800
Internal Services				
Building Services	361	1,900	1,900	600
IT Services	25,160	23,100	23,100	23,000
Risk Services	30,300	18,800	18,800	20,700
Utility Billing	402,338	422,800	422,800	434,100
Fleet Services	4,198	3,100	3,100	3,700
Total Internal Services	462,357	469,700	469,700	482,100
Total Expenses	\$ 1,383,041	\$ 1,617,800	\$ 1,617,800	\$ 1,629,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 407,142	\$ 438,500	\$ 438,500	\$ 467,700
Overtime	47,809	48,300	48,300	49,000
Seasonal	8,535	13,500	13,500	18,000
Health and Dental Insurance	116,293	129,000	129,000	156,600
Life Insurance	650	800	800	800
Social Security	34,936	38,300	38,300	40,900
Unemployment Compensation	456	500	500	500
KPERS Retirement	48,107	51,600	51,600	56,600
Deferred Compensation	1,017	800	800	900
Total Personnel Services	664,945	721,300	721,300	791,000
Contractual Services				
Outsourced Services	219,525	254,000	254,000	250,000
Telephone	6,624	7,000	7,000	7,200
Electricity	269,629	275,000	275,000	283,300
Repair and Maintenance Buildings	-	4,000	4,000	4,000
Repair and Maintenance Equipment	20,071	400,000	500,000	100,000
Equipment Rental	-	1,000	1,000	1,000
Meetings/Training/Travel/Continuing Education	3,113	9,000	9,000	9,000
Dues and Subscriptions	400	2,500	2,500	2,500
Advertising and Legal Notices	-	100	100	100
Postage	104	3,000	3,000	3,000
Total Contractual Services	519,466	955,600	1,055,600	660,100
Commodities				
Building and Grounds	5,534	4,000	4,000	10,000
Small Tools	1,547	1,500	1,500	2,500
Fuel and Fluids	6,000	9,000	9,000	9,000
Utility System Supplies	64,707	75,000	75,000	100,000
Chemicals	651,752	590,000	590,000	700,000
Operating Supplies	6,080	8,000	8,000	7,000
Bulk Water	913,329	925,000	925,000	1,200,000
Clothing and Uniforms	4,233	4,000	4,000	6,000
Total Commodities	1,653,182	1,616,500	1,616,500	2,034,500
Internal Services				
Building Services	3,281	10,000	10,000	7,200
IT Services	37,952	46,800	46,800	59,400
Risk Services	170,900	141,300	141,300	130,600
Fleet Services	13,997	18,500	18,500	18,500
Total Internal Services	226,130	216,600	216,600	215,700
Total Expenses	\$ 3,063,723	\$ 3,510,000	\$ 3,610,000	\$ 3,701,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 526,244	\$ 632,500	\$ 632,500	\$ 656,200
Overtime	39,037	48,900	48,900	40,500
Seasonal	-	14,300	14,300	19,000
Health and Dental Insurance	142,248	206,900	206,900	278,900
Life Insurance	1,026	1,300	1,300	1,300
Social Security	42,324	53,200	53,200	54,800
Unemployment Compensation	552	700	700	700
KPERS Retirement	60,023	72,400	72,400	76,500
Deferred Compensation	2,135	2,200	2,200	2,200
Contra Expense and Reclass	(406,795)	(508,500)	(508,500)	(554,800)
Total Personnel Services	406,794	523,900	523,900	575,300
Contractual Services				
Outsourced Services	51,722	51,000	51,000	100,000
Telephone	1,732	5,000	5,000	2,000
Electricity	1,064	3,000	3,000	10,000
Utility Locates	44,456	75,000	75,000	55,000
Repair and Maintenance Buildings	-	-	-	5,000
Repair and Maintenance Equipment	17,480	12,000	12,000	25,000
Repair and Maintenance Vehicles	6	-	-	-
Repair and Maintenance Water System	(17,910)	650,000	650,000	400,000
Equipment and Vehicle Rentals	3,223	3,000	3,000	4,000
General Insurance and Claims	2,500	-	-	-
Meetings/Training/Travel/Continuing Education	4,744	7,000	7,000	7,000
Dues and Subscriptions	69	700	700	700
Construction Debris	-	3,000	3,000	3,000
Total Contractual Services	109,086	809,700	809,700	611,700
Commodities				
Building and Grounds	-	-	1,000	1,500
Small Tools	8,990	11,000	11,000	11,000
Vehicle Supplies	4,038	5,000	5,000	8,000
Furniture and Equipment	-	10,000	10,000	5,000
Fuel and Fluids	19,439	22,000	22,000	22,000
Utility System Supplies	64,750	75,000	75,000	75,000
Chemicals	250	-	-	500
Operating Supplies	5,013	6,000	6,000	7,000
Meters and Materials - New Development	126,937	-	-	-
Meters and Materials - Existing	17,398	260,000	260,000	180,000
Clothing and Uniforms	6,807	8,000	8,000	8,000
Total Commodities	253,622	397,000	398,000	318,000

CITY OF GARDNER BUDGET



Program: Water Distribution 4230

Department: Water 442

Fund: Water Fund 521

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Capital Outlay				
Equipment	-	-	-	22,000
Total Capital Outlay	-	-	-	22,000
Internal Services				
Building Services	7,645	16,500	16,500	5,100
IT Services	29,798	40,100	40,100	44,600
Risk Services	28,600	31,400	31,400	41,300
Fleet Services	20,894	23,100	23,100	27,800
Total Internal Services	86,937	111,100	111,100	118,800
Total Expenses	\$ 856,439	\$ 1,841,700	\$ 1,842,700	\$ 1,645,800

CITY OF GARDNER BUDGET



Wastewater Fund
Fund 531

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ (32,337,267)	\$ (17,509,067)	\$ (8,988,489)	\$ 4,597,511
Revenue				
Intergovernmental				
Federal Grants	\$ -	\$ 3,850,000	\$ 3,850,000	-
Total Intergovernmental	-	3,850,000	3,850,000	-
Charges for Services				
Wastewater - Public	\$ 6,170,971	\$ 6,684,000	\$ 6,684,000	\$ 7,058,000
Wastewater - Electric Fund	1,210	1,000	1,000	1,000
Wastewater - General Fund	6,308	34,000	7,000	36,000
Wastewater - Building Maintenance	2,264	2,000	2,000	2,000
Penalties	153,427	173,000	157,000	183,000
Reconnection Fee	9,590	14,000	10,000	15,000
Connection Fee	3,825	5,000	5,000	5,000
Sewer System Development Fee	1,063,900	928,000	1,038,000	1,038,000
FOG Revenue	13,500	14,000	14,000	15,000
Total Charges for Services	7,424,995	7,855,000	7,918,000	8,353,000
Use of Money				
Interest on Investments	469,316	200,000	200,000	161,000
Interest on Project Funds	246,563	-	-	-
Total Use of Money	715,879	200,000	200,000	161,000
Transfers In from Other Funds				
Electric Fund	153,000	153,000	153,000	176,600
Water Fund	153,000	153,000	153,000	174,400
Total Transfers In from Other Funds	306,000	306,000	306,000	351,000
Miscellaneous				
Miscellaneous	2,676	-	-	-
Gain/Loss on Sale of Asset	4,013	-	-	-
Debt Proceeds	28,523,876	26,341,300	21,565,000	5,600,000
Total Miscellaneous	28,530,565	26,341,300	21,565,000	5,600,000
Total Revenue	\$ 36,977,439	\$ 38,552,300	\$ 33,839,000	\$ 14,465,000
Expenses				
Operations				
Administration	\$ 1,168,537	\$ 1,418,000	\$ 1,718,000	\$ 1,388,000
Treatment	1,532,752	1,854,400	1,704,400	1,764,300
Collection	665,764	1,468,700	1,468,700	1,537,700
Total Operations	3,367,053	4,741,100	4,891,100	4,690,000

CITY OF GARDNER BUDGET



Wastewater Fund
Fund 531

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Capital Improvement Projects				
Arise/LSP Permanent Lift Station	-	-	500,000	-
New Wastewater Master Plan w/Model	-	-	500,000	-
Nike Lift Station and Forcemain Improvements WW8000	-	-	-	250,000
Line Maintenance Building WW8002	30,375	-	-	-
Winwood Park Relief Sewer WW8010	(348,197)	-	-	-
167th Temporary Lift Station Removal WW2101 (Bid with Winwood)	-	30,000	30,000	171,000
Oxidation Ditch Mixers WW8005	-	150,000	150,000	3,900,000
KCWRRF Phase II Expansion WW8012	(750,062)	-	-	-
H2S Manhole Replacement Project WW8003	-	350,000	400,000	-
East Lift Station Improvements I WW8014	-	50,000	50,000	144,800
Remove Sunset Lift Station WW2004	-	30,000	30,000	250,000
Replace North Lift Station Crane with Mobile Crane WW8008	-	83,000	83,000	-
Storage Garage Building WW8009	-	65,000	65,000	-
Strong LS/Line B - SE Planning Area, Gardner WW Infra Project WW8017	(317,511)	-	-	-
Kill Creek Interceptor Improvements WW8019	-	5,000,000	5,600,000	-
Cedar Niles Lift Station and Force Main WW8013/GR2008/GR2024	7,697,146	-	4,595,000	-
Total Capital Improvements Projects	6,311,751	5,758,000	12,003,000	4,715,800
Debt Service				
KDHE Revolving Loan Bull Creek Lift Station C20 1721-01	185,741	185,700	185,700	185,700
2014A GO capacity expansion for USD campus	80,282	78,500	78,500	76,700
2019B GO South Lift Station and Overhead Crane	245,380	245,900	245,900	241,600
KDHE Revolving Loan Big Bull Creek WWTP C20 1956-01	636,541	636,500	636,500	636,500
2021A GO Belt Press and UV System	86,978	84,700	84,700	87,500
2022A Prairie Trace Sewer	278,668	280,700	280,700	277,200
2025A KCWRRF, Winwood Relief Sewer, and Utilities Maint. Bldg.	2,352,467	1,761,600	1,761,600	1,758,600
Estimated Debt Service for Planned 2026B Bond Issuance - KCWRRF Ph 2. (	-	1,273,300	-	1,323,900
Estimated Debt Service for Planned 2027A Bond Issuance - Kill Creek Interce	-	430,500	-	707,700
Estimated Debt Service for Planned 2028A Bond Issuance - Oxidation Ditch M	-	-	-	-
Total Debt Service	3,866,057	4,977,400	3,273,600	5,295,400
Transfers Out to Other Funds				
Bond and Interest (14A GO/USD BD (10% of city 50% share))	16,400	16,600	16,600	16,400
VERF Fund	67,400	68,700	68,700	114,500
Total Transfers Out to Other Funds	83,800	85,300	85,300	130,900
Total Expenses	\$ 13,628,661	\$ 15,561,800	\$ 20,253,000	\$ 14,832,100
Surplus/(Shortfall)	23,348,778	22,990,500	13,586,000	(367,100)
Funds Available December 31	\$ (8,988,489)	\$ 5,481,433	\$ 4,597,511	\$ 4,230,411

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 519,732	\$ 575,000	\$ 575,000	\$ 637,800
Overtime	20,954	22,400	22,400	23,300
Seasonal	13,204	27,000	27,000	36,000
Health and Dental Insurance	139,253	175,400	175,400	190,500
Life Insurance	738	1,000	1,000	900
Social Security	40,921	47,800	47,800	53,400
Unemployment Compensation	533	600	600	700
KPERS Retirement	57,477	63,900	63,900	73,000
Deferred Compensation	4,896	5,500	5,500	6,200
Contra Expense and Reclass	532,865	684,600	684,600	782,600
Total Personnel Services	1,330,573	1,603,200	1,603,200	1,804,400
Contractual Services				
Outsourced Services	73,442	298,000	598,000	160,000
Water	4,974	8,000	8,000	8,000
Telephone	3,679	4,000	4,000	4,300
Electricity	199,451	503,000	353,000	355,000
Utility Locates	44,456	80,000	80,000	50,000
Repair and Maintenance Buildings	1,536	6,000	6,000	3,000
Repair and Maintenance Equipment	28,525	50,000	50,000	60,000
Repair and Maintenance Vehicles	130	-	-	200
Repair and Maintenance Sewer System	-	360,000	360,000	400,000
Equipment and Vehicle Rentals	1,510	1,500	1,500	1,500
Meetings/Training/Travel/Continuing Education	12,387	21,500	21,500	21,500
Dues and Subscriptions	5,661	2,200	2,200	2,700
Construction Debris	-	3,000	3,000	3,000
Sludge Removal	21,152	40,000	40,000	40,000
Special Assessments	10,404	10,200	10,200	10,000
Total Contractual Services	407,307	1,387,400	1,537,400	1,119,200
Commodities				
Building and Grounds	9,780	7,000	7,000	11,000
Small Tools	7,607	9,000	9,000	10,000
Vehicle Supplies	8,131	7,000	7,000	10,000
Furniture and Equipment	7,410	12,000	12,000	25,000
Fuel and Fluids	15,170	35,000	35,000	31,000
Utility System Supplies	119,707	70,000	70,000	135,000
Chemicals	32,234	52,000	52,000	48,000
Noncapital Equipment	8,449	-	-	-
Operating Supplies	3,421	25,000	25,000	17,000
Clothing and Uniforms	9,353	12,700	12,700	13,000
Total Commodities	221,262	229,700	229,700	300,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Capital Outlay				
Equipment	189,229	340,000	340,000	225,000
Total Capital Outlay	189,229	340,000	340,000	225,000
GF Allocation	386,100	378,000	378,000	426,300
Internal Services				
Building Services	10,993	27,200	27,200	12,600
IT Services	109,120	103,400	103,400	111,900
Risk Services	286,047	221,100	221,100	220,600
Utility Billing	385,942	403,400	403,400	416,300
Fleet Services	40,480	47,700	47,700	53,700
Total Internal Services	832,582	802,800	802,800	815,100
Total Expenses	\$ 3,367,053	\$ 4,741,100	\$ 4,891,100	\$ 4,690,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 125,962	\$ 130,500	\$ 130,500	\$ 135,800
Overtime	107	-	-	-
Seasonal	9,488	13,500	13,500	18,000
Health and Dental Insurance	27,115	29,100	29,100	33,100
Life Insurance	108	200	200	100
Social Security	10,135	11,000	11,000	11,800
Unemployment Compensation	132	100	100	200
KPERS Retirement	13,602	14,000	14,000	15,000
Deferred Compensation	1,249	1,300	1,300	1,400
Contra Expense and Reclass	126,070	176,100	176,100	227,800
Total Personnel Services	313,968	375,800	375,800	443,200
Contractual Services				
Outsourced Services	10,407	200,000	500,000	50,000
Telephone	487	500	500	300
Meetings/Training/Travel/Continuing Education	516	1,500	1,500	1,500
Dues and Subscriptions	-	200	200	200
Special Assessments	10,404	10,200	10,200	10,000
Total Contractual Services	21,814	212,400	512,400	62,000
Commodities				
Operating Supplies	-	10,000	10,000	2,000
Total Commodities	-	10,000	10,000	2,000
GF Allocation	386,100	378,000	378,000	426,300
Internal Services				
Building Services	214	900	900	300
IT Services	30,499	16,400	16,400	15,500
Risk Services	30,000	21,100	21,100	22,400
Utility Billing	385,942	403,400	403,400	416,300
Total Internal Services	446,655	441,800	441,800	454,500
Total Expenses	\$ 1,168,537	\$ 1,418,000	\$ 1,718,000	\$ 1,388,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 393,770	\$ 444,500	\$ 444,500	\$ 502,000
Overtime	20,847	22,400	22,400	23,300
Seasonal	3,716	13,500	13,500	18,000
Health and Dental Insurance	112,138	146,300	146,300	157,400
Life Insurance	630	800	800	800
Social Security	30,786	36,800	36,800	41,600
Unemployment Compensation	401	500	500	500
KPERS Retirement	43,875	49,900	49,900	58,000
Deferred Compensation	3,647	4,200	4,200	4,800
Total Personnel Services	609,810	718,900	718,900	806,400
Contractual Services				
Outsourced Services	37,513	58,000	58,000	60,000
Water	4,974	8,000	8,000	8,000
Telephone	1,460	1,500	1,500	2,000
Electricity	198,387	500,000	350,000	350,000
Repair and Maintenance Buildings	1,536	6,000	6,000	3,000
Repair and Maintenance Equipment	10,490	40,000	40,000	40,000
Repair and Maintenance Vehicles	47	-	-	-
Equipment and Vehicle Rentals	240	-	-	-
Meetings/Training/Travel/Continuing Education	7,443	10,000	10,000	10,000
Dues and Subscriptions	1,312	1,000	1,000	1,500
Sludge Removal	21,152	40,000	40,000	40,000
Total Contractual Services	284,554	664,500	514,500	514,500
Commodities				
Buildings and Grounds	9,700	6,000	6,000	10,000
Small Tools	1,776	4,000	4,000	4,000
Vehicle Supplies	920	2,000	2,000	2,000
Furniture and Equipment	7,410	12,000	12,000	25,000
Fuel and Fluids	10,130	20,000	20,000	16,000
Utility System Supplies	73,096	35,000	35,000	75,000
Chemicals	25,807	40,000	40,000	40,000
Noncapital Equipment	8,449	-	-	-
Operating Supplies	2,609	10,000	10,000	10,000
Clothing and Uniforms	5,097	6,700	6,700	7,000
Total Commodities	144,994	135,700	135,700	189,000
Capital Outlay				
Equipment	189,229	80,000	80,000	-
Total Capital Outlay	189,229	80,000	80,000	-
Internal Services				
Building Services	3,709	10,800	10,800	8,100
IT Services	48,823	46,800	46,800	59,400
Risk Services	232,047	173,100	173,100	161,000
Fleet Services	19,586	24,600	24,600	25,900
Total Internal Services	304,165	255,300	255,300	254,400
Total Expenses	\$ 1,532,752	\$ 1,854,400	\$ 1,704,400	\$ 1,764,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Contra Expense and Reclass	\$ 406,795	\$ 508,500	\$ 508,500	\$ 554,800
Total Personnel Services	406,795	508,500	508,500	554,800
Contractual Services				
Outsourced Services	25,522	40,000	40,000	50,000
Telephone	1,732	2,000	2,000	2,000
Electricity	1,064	3,000	3,000	5,000
Utility Locates	44,456	80,000	80,000	50,000
Repair and Maintenance Equipment	18,035	10,000	10,000	20,000
Repair and Maintenance Vehicles	83	-	-	200
Repair and Maintenance Sewer System	-	360,000	360,000	400,000
Equipment and Vehicle Rentals	1,270	1,500	1,500	1,500
Meetings/Training/Travel/Continuing Education	4,428	10,000	10,000	10,000
Dues and Subscriptions	4,349	1,000	1,000	1,000
Construction Debris	-	3,000	3,000	3,000
Total Contractual Services	100,939	510,500	510,500	542,700
Commodities				
Building and Grounds	80	1,000	1,000	1,000
Small Tools	5,831	5,000	5,000	6,000
Vehicle Supplies	7,211	5,000	5,000	8,000
Fuel and Fluids	5,040	15,000	15,000	15,000
Utility System Supplies	46,611	35,000	35,000	60,000
Chemicals	6,427	12,000	12,000	8,000
Operating Supplies	812	5,000	5,000	5,000
Clothing and Uniforms	4,256	6,000	6,000	6,000
Total Commodities	76,268	84,000	84,000	109,000
Capital Outlay				
Equipment	-	260,000	260,000	225,000
Total Capital Outlay	-	260,000	260,000	225,000
Internal Services				
Building Services	7,070	15,500	15,500	4,200
IT Services	29,798	40,200	40,200	37,000
Risk Services	24,000	26,900	26,900	37,200
Fleet Services	20,894	23,100	23,100	27,800
Total Internal Services	81,762	105,700	105,700	106,200
Total Expenses	\$ 665,764	\$ 1,468,700	\$ 1,468,700	\$ 1,537,700

2027

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 INFO

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



CITY OF GARDNER BUDGET



Airport Fund Fund 551

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 230,009	\$ 246,509	\$ 327,845	\$ 247,545
Revenue				
Charges for Services				
Operations				
Hangar Rental	\$ 219,075	\$ 215,700	\$ 246,000	\$ 246,000
Fuel Sales	53,728	72,000	55,000	72,000
Penalties	159	400	400	400
Miscellaneous	4,561	4,000	4,000	4,000
Total Charges for Services	277,523	292,100	305,400	322,400
Use of Money				
Interest on Investments	16,097	9,000	9,000	4,500
Total Use of Money	16,097	9,000	9,000	4,500
Transfers In				
General Fund	277,296	281,600	281,600	324,700
General Fund Transfer Offset	(277,296)	(281,600)	(281,600)	(324,700)
Electric Fund	-	3,500,000	-	-
Total Transfers In	-	3,500,000	-	-
Intergovernmental				
FAA Entitlement Grant	557,137	488,000	380,000	-
FAA ATP Grant	-	3,357,300	-	-
KDOT Grant	90,198	722,500	722,500	-
Total Intergovernmental	647,335	4,567,800	1,102,500	-
Total Revenue	\$ 940,955	\$ 8,368,900	\$ 1,416,900	\$ 326,900
Expenses				
Operations				
Airport Operations	\$ 522,082	\$ 528,800	\$ 528,800	\$ 598,200
General Fund Allocation Charges	(277,296)	(281,600)	(281,600)	(324,700)
Total Operations	244,786	247,200	247,200	273,500

CITY OF GARDNER BUDGET



Airport Fund Fund 551

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Capital Improvement				
Development				
Property Acquisition/Demolition AP3000	104,621	400,000	400,000	-
Reconstruct West Apron AP3001	-	120,000	-	-
Construct Turf Taxiway AP3011	(6,288)	-	-	-
Fuel System Upgrade AP3012	-	850,000	850,000	-
Terminal Building AP2301	-	3,534,000	-	-
Total Capital Improvement	98,333	4,904,000	1,250,000	-
Transfers to Other Funds				
Transfer to Electric Fund	500,000	-	-	-
Transfer to VERF	-	-	-	7,200
Total Transfers	500,000	-	-	7,200
Total Expenses	\$ 843,119	\$ 5,151,200	\$ 1,497,200	\$ 280,700
Surplus/(Shortfall)	97,836	3,217,700	(80,300)	46,200
Funds Available December 31	\$ 327,845	\$ 3,464,209	\$ 247,545	\$ 293,745

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Part-Time	\$ 18,000	\$ 36,000	\$ 36,000	\$ 36,800
Social Security	1,373	2,800	2,800	2,800
Total Personnel Services	19,481	38,800	38,800	39,600
Contractual Services				
Outsourced Services	13,669	22,500	22,500	22,500
Water	79	100	100	100
Telephone	2,825	2,600	2,600	2,600
Natural Gas	3,463	5,000	5,000	5,000
Electricity	4,210	5,500	5,500	5,500
Wastewater	382	300	300	300
Repairs and Maintenance Terminal (Buildings)	9	5,000	5,000	5,000
Repairs and Maintenance Equipment	7,485	5,000	5,000	5,000
Repairs and Maintenance Hangar	2,252	30,000	30,000	30,000
Repairs and Maintenance Runway	1,174	5,000	5,000	5,000
Postage	14	100	100	100
Total Contractual Services	35,864	81,100	81,100	81,100
Commodities				
Fuel and Fluids	47,999	80,000	80,000	80,000
Operating Supplies	389	2,500	2,500	2,500
Total Commodities	48,388	82,500	82,500	82,500
GF Allocation	277,296	281,600	281,600	324,700
Capital Outlay				
Equipment	80,000	-	-	-
Total Capital Outlay	80,000	-	-	-
Internal Services				
Building Services	1,646	3,900	3,900	4,900
IT Services	16,306	6,700	6,700	7,400
Risk Services	32,700	23,200	23,200	45,800
Utility Billing	4,800	4,800	4,800	4,800
Fleet Services	5,601	6,200	6,200	7,400
Total Internal Services	61,053	44,800	44,800	70,300
Total Expenses	\$ 522,082	\$ 528,800	\$ 528,800	\$ 598,200

Economic Development Reserve Fund

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

Main St. Marketplace TIF Fund

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

Main St. Marketplace CID Fund

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

Law Enforcement Trust Fund

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

Land Bank Fund

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

Plaza South CID Fund

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

Municipalities Fight Addiction Fund

This fund accounts for the revenues and expenditures incurred from the receipt of opioid litigation settlement funds. Funds shall be used for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction.

Special Alcohol & Drug Fund

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

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

Special Parks and Recreation Fund

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

Special Olympics Fund

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

CITY OF GARDNER BUDGET



Economic Development Reserve Fund
Fund 105

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 645,750	\$ 653,650	\$ 774,314	\$ 780,614
Revenue				
Taxes				
Transient Guest	\$ 384,616	\$ 350,000	\$ 350,000	\$ 532,000
Total Taxes	384,616	350,000	350,000	532,000
Use of Money				
Interest on Investments	24,000	23,000	23,000	27,000
Total Use of Money	24,000	23,000	23,000	27,000
Total Revenue	\$ 408,616	\$ 373,000	\$ 373,000	\$ 559,000
Expenditures				
Contractual Services				
Outsourced Services	\$ 89,952	\$ 150,000	\$ 170,000	\$ 195,000
Total Contractual Services	89,952	150,000	170,000	195,000
Commodities				
Grants and Projects	25,000	25,000	25,000	25,000
Total Commodities	25,000	25,000	25,000	25,000
Transfers Out				
Transfer to General Fund	165,100	171,700	171,700	178,600
Transfer to Bond and Interest	-	-	-	453,300
Total Transfers Out	165,100	171,700	171,700	631,900
Expenditures Total	\$ 280,052	\$ 346,700	\$ 366,700	\$ 851,900
Surplus/(Shortfall)	128,564	26,300	6,300	(292,900)
Funds Available December 31	\$ 774,314	\$ 679,950	\$ 780,614	\$ 487,714

CITY OF GARDNER BUDGET



Main Street Marketplace TIF Fund Fund 107

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Funds Available January 1	\$ 31,955	\$ 30,555	\$ 72,959	\$ 72,959
Revenue				
Taxes				
Property tax Increment	\$ 219,409	\$ 505,800	\$ 505,800	\$ 512,500
Total Taxes	<u>219,409</u>	<u>505,800</u>	<u>505,800</u>	<u>512,500</u>
Total Revenue	<u>\$ 219,409</u>	<u>\$ 505,800</u>	<u>\$ 505,800</u>	<u>\$ 512,500</u>
Expenditures				
Contractual Services				
TIF Incremental Payments	\$ 136,751	\$ 467,700	\$ 467,700	\$ 476,600
Total Contractual Services	<u>136,751</u>	<u>467,700</u>	<u>467,700</u>	<u>476,600</u>
Transfers Out				
Special Highway	41,654	38,100	38,100	35,900
Total Transfers Out	<u>41,654</u>	<u>38,100</u>	<u>38,100</u>	<u>35,900</u>
Total Expenditures	<u>\$ 178,405</u>	<u>\$ 505,800</u>	<u>\$ 505,800</u>	<u>\$ 512,500</u>
Surplus/(Shortfall)	41,004	-	-	-
Funds Available December 31	<u>\$ 72,959</u>	<u>\$ 30,555</u>	<u>\$ 72,959</u>	<u>\$ 72,959</u>

CITY OF GARDNER BUDGET



Main Street Marketplace CID Fund
Fund 108

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 33,688	\$ 33,688	\$ -	\$ -
Revenue				
Taxes				
CID Sales tax	\$ 452,113	\$ 524,500	\$ 524,500	\$ 532,300
Total Taxes	452,113	524,500	524,500	532,300
Total Revenue	\$ 452,113	\$ 524,500	\$ 524,500	\$ 532,300
Expenditures				
Contractual Services				
State Administrative Fee	\$ 5,239	\$ 10,500	\$ 10,500	\$ 10,600
CID payment	467,156	498,600	498,600	506,000
Total Contractual Services	472,395	509,100	509,100	516,600
Transfers Out				
General Fund (City Administration fee)	13,406	15,400	15,400	15,700
Total Transfers Out	13,406	15,400	15,400	15,700
Total Expenditures	\$ 485,801	\$ 524,500	\$ 524,500	\$ 532,300
Surplus/(Shortfall)	(33,688)	-	-	-
Funds Available December 31	\$ -	\$ 33,688	\$ -	\$ -

CITY OF GARDNER BUDGET



Law Enforcement Trust Fund
Fund 110

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 17,622	\$ 23,922	\$ 14,359	\$ 14,759
Revenue				
Intergovernmental				
Drug Tax Distribution	\$ 5,863	\$ -	\$ -	\$ -
Total Intergovernmental	<u>5,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Money				
Interest on Investments	664	300	400	300
Total Use of Money	<u>664</u>	<u>300</u>	<u>400</u>	<u>300</u>
Total Revenue	<u>\$ 6,527</u>	<u>\$ 300</u>	<u>\$ 400</u>	<u>\$ 300</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 9,790	\$ -	\$ -	\$ -
Total Commodities	<u>9,790</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 9,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	(3,263)	300	400	300
Funds Available December 31	<u>\$ 14,359</u>	<u>\$ 24,222</u>	<u>\$ 14,759</u>	<u>\$ 15,059</u>

CITY OF GARDNER BUDGET



Land Bank Fund
Fund 111

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 505,427	\$ 505,527	\$ 505,670	\$ 505,770
Revenue				
Use of Money				
Interest on Investments	\$ 243	\$ 100	\$ 100	\$ 100
Total Use of Money	<u>243</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total Revenue	<u>\$ 243</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
Expenditures				
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	243	100	100	100
Funds Available December 31	<u>\$ 505,670</u>	<u>\$ 505,627</u>	<u>\$ 505,770</u>	<u>\$ 505,870</u>

CITY OF GARDNER BUDGET



Plaza South CID Fund
Fund 112

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 28,155	\$ 3,155	\$ -	\$ -
Revenue				
Taxes				
CID Sales tax	\$ 42,217	\$ 127,300	\$ 127,300	\$ 129,900
Total Taxes	<u>42,217</u>	<u>127,300</u>	<u>127,300</u>	<u>129,900</u>
Total Revenue	<u>\$ 42,217</u>	<u>\$ 127,300</u>	<u>\$ 127,300</u>	<u>\$ 129,900</u>
Expenditures				
Contractual Services				
Outsourced Services	\$ 14,517	\$ -	\$ -	\$ -
State Administrative Fee	411	2,500	2,500	2,600
Project Reimbursement	54,190	124,200	121,100	123,500
Total Contractual Services	<u>69,118</u>	<u>126,700</u>	<u>123,600</u>	<u>126,100</u>
Transfers Out				
General Fund (City Administration fee)	1,254	3,700	3,700	3,800
Total Transfers Out	<u>1,254</u>	<u>3,700</u>	<u>3,700</u>	<u>3,800</u>
Total Expenditures	<u>\$ 70,372</u>	<u>\$ 130,400</u>	<u>\$ 127,300</u>	<u>\$ 129,900</u>
Surplus/(Shortfall)	(28,155)	(3,100)	-	-
Funds Available December 31	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Municipalities Fight Addiction Fund
Fund 114

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Funds Available January 1	\$ 145,173	\$ 78,573	\$ 177,929	\$ 107,929
Revenue				
Intergovernmental				
Operating Contributions	\$ 32,756	\$ -	\$ -	\$ -
Total Intergovernmental	32,756	-	-	-
Total Revenue	\$ 32,756	\$ -	\$ -	\$ -
Expenditures				
Commodities				
Operating Supplies	\$ -	\$ 70,000	\$ 70,000	\$ 50,000
Total Commodities	-	70,000	70,000	50,000
Total Expenditures	\$ -	\$ 70,000	\$ 70,000	\$ 50,000
Surplus/(Shortfall)	32,756	(70,000)	(70,000)	(50,000)
Funds Available December 31	\$ 177,929	\$ 8,573	\$ 107,929	\$ 57,929

CITY OF GARDNER BUDGET



Special Alcohol and Drug Fund
Fund 125

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 233,240	\$ 280,240	\$ 262,009	\$ 287,609
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 72,397	\$ 76,600	\$ 76,600	\$ 80,000
Total Intergovernmental	<u>72,397</u>	<u>76,600</u>	<u>76,600</u>	<u>80,000</u>
Use of Money				
Interest on Investments	10,372	10,000	10,000	10,000
Total Use of Money	<u>10,372</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenue	<u>\$ 82,769</u>	<u>\$ 86,600</u>	<u>\$ 86,600</u>	<u>\$ 90,000</u>
Expenditures				
Contractual Services				
Substance Abuse and Prevention	\$ 54,000	\$ 38,000	\$ 58,000	\$ 62,000
Total Contractual Services	<u>54,000</u>	<u>38,000</u>	<u>58,000</u>	<u>62,000</u>
Commodities				
Donations and Sympathy	-	3,000	3,000	10,000
Total Commodities	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>10,000</u>
Total Expenditures	<u>\$ 54,000</u>	<u>\$ 41,000</u>	<u>\$ 61,000</u>	<u>\$ 72,000</u>
Surplus/(Shortfall)	28,769	45,600	25,600	18,000
Funds Available December 31	<u>\$ 262,009</u>	<u>\$ 325,840</u>	<u>\$ 287,609</u>	<u>\$ 305,609</u>

CITY OF GARDNER BUDGET



Special Parks and Recreation Fund
Fund 135

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 267,969	\$ 208,969	\$ 322,542	\$ 316,142
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 72,397	\$ 76,600	\$ 76,600	\$ 80,000
Total Ingovernmental	72,397	76,600	76,600	80,000
Use of Money				
Interest on Investments	11,988	7,000	7,000	11,000
Total Use of Money	11,988	7,000	7,000	11,000
Total Revenue	\$ 84,385	\$ 83,600	\$ 83,600	\$ 91,000
Expenditures				
Commodities				
Noncapital equipment	\$ 29,812	\$ -	\$ -	\$ -
Total Commodities	29,812	-	-	-
Capital Outlay				
Equipment	-	40,000	40,000	20,000
Facilities	-	50,000	50,000	231,000
Total Capital Outlay	-	90,000	90,000	251,000
Total Expenditures	\$ 29,812	\$ 90,000	\$ 90,000	\$ 251,000
Surplus/(Shortfall)	54,573	(6,400)	(6,400)	(160,000)
Funds Available December 31	\$ 322,542	\$ 202,569	\$ 316,142	\$ 156,142

CITY OF GARDNER BUDGET



Special Olympics Fund
Fund 702

	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Funds Available January 1	\$ 4,079	\$ 4,879	\$ 4,512	\$ 4,712
Revenue				
Use of Money				
Interest on Investments	\$ 317	\$ 200	\$ 200	\$ 200
Total Use of Money	<u>317</u>	<u>200</u>	<u>200</u>	<u>200</u>
Miscellaneous				
Donations and Contributions	14,410	200	8,000	8,000
Total Miscellaneous	<u>14,410</u>	<u>200</u>	<u>8,000</u>	<u>8,000</u>
Total Revenue	<u>\$ 14,727</u>	<u>\$ 400</u>	<u>\$ 8,200</u>	<u>\$ 8,200</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 14,294	\$ 8,000	\$ 8,000	\$ 8,000
Total Commodities	<u>14,294</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures	<u>\$ 14,294</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
Surplus/(Shortfall)	433	(7,600)	200	200
Funds Available December 31	<u>\$ 4,512</u>	<u>\$ (2,721)</u>	<u>\$ 4,712</u>	<u>\$ 4,912</u>

Park Improvement Fund

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

Infrastructure Special Sales Tax Fund

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 2016 for infrastructure. In 2025, the 10-year special sales tax was renewed. The tax took effect on January 1, 2026. The City will use these revenues to rehabilitate and properly maintain streets, curbs and pedestrian trails.

Special Highway Fund

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

Street Improvement Fund

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

BD (Benefit District) Project Fund

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

Vehicle and Equipment Replacement Fund

This fund is used to account for resources assigned to the City's vehicle and equipment replacement program for all departments except for the Police Department and the Electric Utility.

CITY OF GARDNER BUDGET



Park Improvement Fund
Fund 115

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 321,428	\$ 478,328	\$ 446,944	\$ 597,944
Revenue				
Charges for Services				
Park Impact Fees	\$ 108,081	\$ 184,000	\$ 134,000	\$ 184,000
Total Charges for Services	108,081	184,000	134,000	184,000
Use of Money				
Interest on Investments	17,435	17,000	17,000	21,000
Total Use of Money	17,435	17,000	17,000	21,000
Total Revenue	\$ 125,516	\$ 201,000	\$ 151,000	\$ 205,000
Expenditures				
Transfers Out				
Transfer to Capital Improvement Reserve	\$ -	\$ -	\$ -	\$ 500,000
Total Transfers Out	-	-	-	500,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 500,000
Surplus/(Shortfall)	125,516	201,000	151,000	(295,000)
Funds Available December 31	\$ 446,944	\$ 679,328	\$ 597,944	\$ 302,944

CITY OF GARDNER BUDGET



Infrastructure Special Sales Tax Fund
Fund 117

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 2,006,308	\$ 1,752,508	\$ 1,837,245	\$ 1,881,145
Revenue				
Taxes				
City Sales Tax (.5 cent)	\$ 1,761,013	\$ 1,769,000	\$ 1,831,000	\$ 1,904,000
Total Taxes	1,761,013	1,769,000	1,831,000	1,904,000
Use of Money				
Interest on Idle Funds	88,775	61,000	64,000	66,000
Total Use of Money	88,775	61,000	64,000	66,000
Miscellaneous				
Reimbursed expense	6,907	-	-	-
Debt Sale Proceeds	-	1,350,000	3,071,000	-
Total Miscellaneous	6,907	1,350,000	3,071,000	-
Total Revenue	\$ 1,856,695	\$ 3,180,000	\$ 4,966,000	\$ 1,970,000
Expenditures				
Capital Projects				
Pavement Assessment	\$ -	\$ -	\$ 120,000	\$ -
Equipment	-	-	-	378,000
Sidewalk	210,355	-	-	-
Streets	952,011	1,200,000	1,340,000	1,340,000
Streets	238,754	1,150,000	2,832,000	-
Total Capital Projects	1,401,120	2,350,000	4,292,000	1,718,000
Debt Service				
2016A GO	159,150	159,700	159,700	-
2017 GO	155,388	157,100	157,100	153,800
2018A GO	214,250	215,000	215,000	215,300
2019E GO	95,850	98,300	98,300	95,600
2026A GO	-	170,600	-	388,100
Total Debt Service	624,638	800,700	630,100	852,800
Total Expenditures	\$ 2,025,758	\$ 3,150,700	\$ 4,922,100	\$ 2,570,800
Surplus/(Shortfall)	(169,063)	29,300	43,900	(600,800)
Funds Available December 31	\$ 1,837,245	\$ 1,781,808	\$ 1,881,145	\$ 1,280,345

CITY OF GARDNER BUDGET



Special Highway Fund
Fund 130

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Funds Available January 1	\$ 5,401,576	\$ 2,239,176	\$ 3,593,718	\$ 1,526,018
Revenue				
Intergovernmental				
CARS	\$ 221,165	\$ 555,500	\$ 555,500	\$ 900,000
MARC	-	-	-	7,190,000
Federal Grant	217,317	376,000	491,300	-
State Highway Aid	698,145	711,000	712,000	726,000
Special County Sales Tax	503,977	502,000	519,000	535,000
Special County Use Tax	178,563	193,000	187,000	196,000
Total Intergovernmental	1,819,167	2,337,500	2,464,800	9,547,000
Use of Money				
Interest on Investments	123,006	78,000	78,000	53,000
Interest on Project Funds	40,500	-	-	-
Total Use of Money	163,506	78,000	78,000	53,000
Transfers In from Other Funds				
Transfer from Main St TIF	41,654	38,100	38,100	35,900
Transfer from Street Improvement	-	2,500,000	2,500,000	-
Total Transfers In from Other Funds	41,654	2,538,100	2,538,100	35,900
Miscellaneous				
Contribution from Developer/Third Party	66,000	46,000	3,550,000	1,182,900
Origination Fees	-	-	340,000	-
Anticipated Reimbursement from Bond Proceeds	-	12,420,000	12,453,000	4,361,100
Total Miscellaneous	66,000	12,466,000	16,343,000	5,544,000
Total Revenue	\$ 2,090,327	\$ 17,419,600	\$ 21,423,900	\$ 15,179,900
Expenditures				
Capital Improvement				
CARS - Gardner Road Bridge over I-35 PW2202	\$ 2,095	\$ -	\$ 3,563,700	\$ -
US 56 Signal Interconnection PW6010	360,931	-	-	-
I-35 and US 56 Interchange PW6019	-	-	-	166,000
167th St from Center to Moonlight Reconstr PW6004	-	1,514,000	2,114,000	10,620,000
Four Corners Rehab PW6022	5,847	-	-	-
CARS - Old 56 PW6015	-	1,111,000	1,111,000	-
CARS - Cherokee Rehab, West City Limits to Center St. - PW2402/PW6018	444,989	-	-	-
175th St. from I-35 to Clare Rd. PW6031	1,221,270	13,400,000	14,915,000	-
CARS - Moonlight Rd. (Warren to 167th) PW6034	-	-	-	1,800,000
Elm Street Signal Replacement PW6040	-	-	650,000	-
Moonlight and BNSF Study PW6032	670,063	470,000	-	-
Total Capital Improvement	2,705,195	16,495,000	22,353,700	12,586,000

CITY OF GARDNER BUDGET



Special Highway Fund
Fund 130

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Debt Service				
2020B	56,490	-	-	-
Total Debt Service	56,490	-	-	-
Transfers Out to Other Funds				
Bond and Interest (2014B Refi TR0101)	57,700	56,500	56,500	60,000
Bond and Interest (2019E Santa Fe Improvements)	180,300	180,400	180,400	180,500
Bond and Interest (2020B I-35 & Gardner Rd Improv)	373,200	373,500	373,500	373,400
Bond and Interest (22A Waverly US-56 to Fountain/Main St.)	525,300	527,500	527,500	523,800
Bond and Interest (2026 GO Debt)	-	334,900	-	208,100
Total Transfers Out to Other Funds	1,136,500	1,472,800	1,137,900	1,345,800
Total Expenditures	\$ 3,898,185	\$ 17,967,800	\$ 23,491,600	\$ 13,931,800
Surplus/(Shortfall)	(1,807,858)	(548,200)	(2,067,700)	1,248,100
Funds Available December 31	\$ 3,593,718	\$ 1,690,976	\$ 1,526,018	\$ 2,774,118

CITY OF GARDNER BUDGET



Street Improvement Fund
Fund 140

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 2,966,470	\$ 2,699,470	\$ 3,974,851	\$ 2,026,851
Revenue				
Taxes				
Excise Tax	\$ 869,502	\$ 200,000	\$ 500,000	\$ 150,000
Total Taxes	<u>869,502</u>	<u>200,000</u>	<u>500,000</u>	<u>150,000</u>
Use of Money				
Interest on Investments	138,879	94,000	52,000	71,000
Total Use of Money	<u>138,879</u>	<u>94,000</u>	<u>52,000</u>	<u>71,000</u>
Total Revenue	<u>\$ 1,008,381</u>	<u>\$ 294,000</u>	<u>\$ 552,000</u>	<u>\$ 221,000</u>
Expenditures				
Transfers Out to Other Funds				
Special Highway	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -
Total Transfers Out to Other Funds	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>
Surplus/(Shortfall)	1,008,381	(2,206,000)	(1,948,000)	221,000
Funds Available December 31	<u>\$ 3,974,851</u>	<u>\$ 493,470</u>	<u>\$ 2,026,851</u>	<u>\$ 2,247,851</u>

CITY OF GARDNER BUDGET



Benefit District Project Fund
Fund 403

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Funds Available January 1	\$ 1,029,863	\$ 80,863	\$ 702,280	\$ 202,680
Revenue				
Use of Money				
Interest on Project Funds	\$ 33,025	\$ -	\$ 30,000	\$ -
Total Use of Money	<u>33,025</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Miscellaneous				
Debt Sale Proceeds	677,525	-	889,000	5,000,000
Total Miscellaneous	<u>677,525</u>	<u>-</u>	<u>889,000</u>	<u>5,000,000</u>
Total Revenue	<u>\$ 710,550</u>	<u>\$ -</u>	<u>\$ 919,000</u>	<u>\$ 5,000,000</u>
Expenditures				
Capital Improvement				
Tuscan Farms Phase 1b PW6033	\$ 26,641	\$ -	\$ 677,600	\$ -
Hilltop Ridge Madison St SBD PW6041	147,950	-	741,000	-
Clare Crossing SBD PW6046	-	-	-	5,000,000
Lone Star Prairie PW6025	863,540	-	-	-
Total Capital Improvement	<u>1,038,131</u>	<u>-</u>	<u>1,418,600</u>	<u>5,000,000</u>
Transfers Out to Other Funds				
Transfers Out to Bond and Interest Fund	2	-	-	-
Total Transfers Out to Other Funds	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,038,133</u>	<u>\$ -</u>	<u>\$ 1,418,600</u>	<u>\$ 5,000,000</u>
Surplus/(Shortfall)	(327,583)	-	(499,600)	-
Funds Available December 31	<u>\$ 702,280</u>	<u>\$ 80,863</u>	<u>\$ 202,680</u>	<u>\$ 202,680</u>

CITY OF GARDNER BUDGET



Vehicle and Equipment Replacement Fund
Fund 404

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 109,822	\$ 210,422	\$ 276,505	\$ 159,905
Revenue				
Use of Money				
Interest on Investments	\$ 16,371	\$ 7,000	\$ 7,000	\$ 6,000
Total Use of Money	16,371	7,000	7,000	6,000
Transfers In from Other Funds				
General Fund	-	187,700	187,700	409,700
Electric Fund	3,700	3,800	3,800	4,400
Water Fund	74,000	75,500	75,500	129,700
Wastewater Fund	67,400	68,700	68,700	114,500
Airport Fund	-	-	-	7,200
Building Services Fund	5,600	5,700	5,700	5,500
Fleet Services Fund	-	-	-	5,800
Total Transfers In from Other Funds	150,700	341,400	341,400	676,800
Total Revenue	\$ 167,071	\$ 348,400	\$ 348,400	\$ 682,800
Expenditures				
Capital Outlay				
Equipment	\$ -	\$ 306,000	\$ 306,000	\$ 226,300
Vehicles	388	159,000	159,000	450,500
Total Capital Outlay	388	465,000	465,000	676,800
Total Expenditures	\$ 388	\$ 465,000	\$ 465,000	\$ 676,800
Surplus/(Shortfall)	166,683	(116,600)	(116,600)	6,000
Funds Available December 31	\$ 276,505	\$ 93,822	\$ 159,905	\$ 165,905

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. This tax sunsets in 2027, the City will receive only a partial year of revenue in 2027 and none in 2028.

CITY OF GARDNER BUDGET



Bond & Interest Fund
All Divisions

	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Funds Available January 1	\$ 3,593,141	\$ 4,864,841	\$ 4,568,272	\$ 5,492,172
Revenue				
Tax Supported	\$ 4,083,906	\$ 4,483,600	\$ 4,235,300	\$ 4,537,800
Benefit District	1,074,900	1,980,000	2,025,800	981,700
Total Revenue	\$ 5,158,806	\$ 6,463,600	\$ 6,261,100	\$ 5,519,500
Expenditures				
Tax Supported	\$ 2,956,909	\$ 4,174,100	\$ 2,955,900	\$ 4,408,100
Benefit District	1,226,766	2,306,900	2,381,300	2,020,800
Total Expenditures	\$ 4,183,675	\$ 6,481,000	\$ 5,337,200	\$ 6,428,900
Surplus/(shortfall)	975,131	(17,400)	923,900	(909,400)
Funds Available December 31	\$ 4,568,272	\$ 4,847,441	\$ 5,492,172	\$ 4,582,772

CITY OF GARDNER BUDGET



Bond & Interest Fund Tax Supported

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Revenue				
Taxes				
Property Tax	\$ 1,870,557	\$ 1,995,000	\$ 2,025,600	\$ 2,105,900
Back Tax Collections	9,500	-	-	-
Motor Vehicle Tax	170,666	163,900	163,900	183,200
Total Taxes	2,050,723	2,158,900	2,189,500	2,289,100
Intergovernmental				
.25% Public Safety County Sales Tax for Justice Center	682,536	657,000	713,000	285,000
Total Intergovernmental	682,536	657,000	713,000	285,000
Use of Money				
Interest on Investments	189,547	170,000	170,000	140,000
Total Use of Money	189,547	170,000	170,000	140,000
Transfers In				
Special Highway - 2014B Refi TR 0101	57,700	56,500	56,500	60,000
Special Highway - 2019E Santa Fe Improvements	180,300	180,400	180,400	180,500
Special Highway - 2020B I-35 & Gardner Road	373,200	373,500	373,500	373,400
Special Highway - 2022 GO Debt	525,300	527,500	527,500	523,800
Special Highway - 2026 GO Debt	-	334,900	-	208,100
Water - 2014A USD 231 Campus	8,200	8,300	8,300	8,200
Sewer - 2014A USD 231 Campus	16,400	16,600	16,600	16,400
Economic Development Fund	-	-	-	453,300
Total Transfers In	1,161,100	1,497,700	1,162,800	1,823,700
Total Revenue	\$ 4,083,906	\$ 4,483,600	\$ 4,235,300	\$ 4,537,800
Expenditures				
Debt Service				
2014A USD BD (50% city; 85% B&I)	\$ 164,084	\$ 165,500	\$ 165,500	\$ 164,200
2014B (Refinance TR 0106)	241,800	241,600	241,600	240,100
2014B (Special Highway Refinance TR 0101)	57,700	56,500	56,500	60,000
2016C Lease/Purchase Land (.678 M)	75,776	75,700	75,700	-
2018A Justice Center (13.085 M)	942,850	943,400	943,400	947,400
2018A Pool Filter Replacement (.175k)	23,000	22,000	22,000	21,000
2018 Lease/Purchase Golf Course	155,928	156,700	156,700	156,200
2019E Santa Fe Improvements	180,250	180,400	180,400	180,500
2020B I-35 & Gardner Rd Improvements	373,200	373,500	373,500	373,400
2020B Refunding 10A	182,700	177,900	177,900	168,100
2021B City Share (25.6%) - Waverly Plaza	34,371	35,200	35,200	34,700
2022A Waverly Road Improvements/Main Street Reconstruction	525,250	527,500	527,500	523,800
2026 Spec Hwy GO Debt	-	334,900	-	208,100
2026 175th St. and Clare Improvements	-	883,300	-	877,300
2027 Turf Baseball Fields	-	-	-	453,300
Total Debt Service	2,956,909	4,174,100	2,955,900	4,408,100
Total Expenditures	\$ 2,956,909	\$ 4,174,100	\$ 2,955,900	\$ 4,408,100
Surplus/(Shortfall)	1,126,997	309,500	1,279,400	129,700

CITY OF GARDNER BUDGET



Bond & Interest Fund Benefit District

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Revenue				
Special Assessments				
Moonlight Benefit District	\$ 14,121	\$ -	\$ -	\$ -
2009A Kill Creek Dr/wtr BD (Symphony Farms)	378	-	-	-
2008B New Century BD - Stone Creek (Per)	17,341	74,200	74,200	76,300
2008B New Century BD - Lincoln Lane	21,887	51,300	51,300	49,300
2008B New Century BD - Sewer	9,740	22,700	22,700	21,800
2008B New Century BD - Water and Electric	12,454	34,100	34,100	32,700
2014A USD BD (50% School)	164,084	165,500	165,500	164,100
2022A Refunded 19A/20C Tuscan Farms Areawide BD	142,472	142,400	142,400	142,400
2022A Refunded 19A/20C Tuscan Farms Phase 1A BD	74,798	74,700	74,700	74,700
2021A Prairie Brooke BD (Refunded 2011A)	35,591	93,100	93,100	90,500
2021A Kill Creek Sewer BD (Refunded 2012A)	258,932	259,700	259,700	264,900
2021A Refunded 2019C Plaza South BD	64,383	92,700	92,700	92,700
2021B Refunded 2019D Waverly Plaza BD	100,290	100,200	100,200	100,300
2024A Hilltop Offsite Sanitary Sewer and 167th St	72,757	71,000	71,000	71,000
2024A Hilltop Phase 1	35,582	37,300	37,300	37,300
2026B Lone Star Prairie	-	-	-	77,500
Delinquent Specials	2,613	(315,000)	(315,000)	(313,800)
Total Special Assessment	1,027,423	903,900	903,900	981,700
Transfers In				
Other Project Transfers	2	-	-	-
Total Transfers In	2	-	-	-
Miscellaneous				
2024B Temp Notes	-	1,076,100	-	-
2025B Temp Notes	47,475	-	-	-
2026B Final Lone Star	-	-	1,076,100	-
2026C Temp Notes	-	-	45,800	-
Total Miscellaneous	47,475	1,076,100	1,121,900	-
Total Revenue	\$ 1,074,900	\$ 1,980,000	\$ 2,025,800	\$ 981,700
Expenditures				
Debt Service				
2014A USD BD (50% School)	\$ 164,084	\$ 165,500	\$ 165,500	\$ 164,100
2016A Partial Net Cash Refunding (08B NCBD)	169,050	174,600	174,600	169,800
2022A Refunded 19A/20C Tuscan Farms Areawide BD	144,656	141,200	141,200	142,700
2022A Refunded 19A/20C Tuscan Farms Ph 1A BD	74,144	72,400	72,400	75,600
2021A Refunded 2011A Prairie Brooke BD	81,170	84,100	84,100	76,800
2021A Refunded 2012A Kill Creek San Sewer BD	236,218	240,200	240,200	243,900
2021A Refunded 2019C Plaza South BD	92,885	95,500	95,500	92,900
2021B Refunded 2019D Waverly Plaza BD	99,891	102,200	102,200	100,700
2024A Hilltop Offsite Sanitary Sewer and 167th St	70,509	70,600	70,600	69,100
2024A Hilltop Phase 1	39,044	36,300	36,300	35,600

CITY OF GARDNER BUDGET



Bond & Interest Fund Benefit District

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
2024B Temp Notes Lone Star	45,951	1,097,200	1,097,200	-
2025B Temp Notes Tuscan Farms 1B	9,164	27,100	27,100	752,000
2026B Lone Star Prairie	-	-	70,700	69,500
2026C Temp Notes Hilltop Ridge Madison	-	-	3,700	28,100
Total Debt Service	1,226,766	2,306,900	2,381,300	2,020,800
Total Expenditures	\$ 1,226,766	\$ 2,306,900	\$ 2,381,300	\$ 2,020,800
Surplus/(Shortfall)	(151,866)	(326,900)	(355,500)	(1,039,100)

Risk Services Fund

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

Information Technology Fund

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

Building Services Fund

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

Utility Billing Services Fund

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

Fleet Services Fund

This fund is used to account for the accumulation and allocation of costs associated with fleet services which includes the repair and maintenance of all City vehicles, except Police Department vehicles and specialized Electric Department vehicles.

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 67,773	\$ 69,700	\$ 69,700	\$ 72,600
Overtime	975	900	900	1,000
Health and Dental Insurance	10,547	11,200	11,200	10,000
Life Insurance	108	100	100	100
Social Security	4,916	5,400	5,400	5,600
Unemployment Compensation	64	100	100	100
KPERS Retirement	7,378	7,600	7,600	8,100
Deferred Compensation	680	700	700	700
Total Personnel Services	92,441	95,700	95,700	98,200
Contractual Services				
Outsourced Services	56,632	105,200	105,200	107,600
Telephone	323	500	500	-
Workers Compensation	169,846	197,000	197,000	250,000
General Liability	1,250,886	1,443,800	1,443,800	1,473,700
Work Comp Dividend	(41,265)	-	-	-
Meetings/Training/Travel/Continuing Education	30,619	42,000	42,000	42,700
Dues and Subscriptions	195	600	600	600
Total Contractual Services	1,467,236	1,789,100	1,789,100	1,874,600
Commodities				
Operating Supplies	1,629	5,700	5,700	5,800
Total Commodities	1,629	5,700	5,700	5,800
GF Allocations	78,396	100,100	100,100	106,900
Total Expenses	\$ 1,639,702	\$ 1,990,600	\$ 1,990,600	\$ 2,085,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 389,254	\$ 462,100	\$ 462,100	\$ 463,300
Overtime	2,928	6,700	6,700	2,600
Health and Dental Insurance	74,526	109,000	109,000	108,600
Life Insurance	504	600	600	600
Social Security	29,455	35,900	35,900	35,600
Unemployment Compensation	384	500	500	500
KPERS Retirement	41,625	49,700	49,700	51,100
Deferred Compensations	811	900	900	900
Total Personnel Services	539,487	665,400	665,400	663,200
Contractual Services				
Outsourced Services	1,764	16,000	16,000	36,000
Telephone	21,540	25,500	25,500	25,500
Electricity	1,330	1,200	1,200	1,400
Repair and Maintenance Equipment	4,011	16,000	8,000	8,000
Equipment and Vehicle Rentals	2,350	4,000	4,000	4,000
Meetings/Training /Travel/Continuing Education	2,370	12,000	12,000	12,000
Information Technology Services	406,772	346,000	499,400	520,200
Taxes and Assessments	-	10,000	10,000	10,000
Total Contractual Services	440,137	430,700	576,100	617,100
Commodities				
Computer Supplies	8,359	50,000	10,000	10,000
Operating Supplies	9,655	1,000	1,000	1,000
Total Commodities	18,014	51,000	11,000	11,000
Capital Outlay				
Computer	43,722	-	40,000	40,000
Total Capital Outlay	43,722	-	40,000	40,000
GF Allocations	89,100	85,600	85,600	90,400
Internal Services				
Building Services	17,139	21,500	21,500	28,800
Risk Services	30,300	24,800	24,800	26,900
Total Internal Services	47,439	46,300	46,300	55,700
Total Expenses	\$ 1,177,899	\$ 1,279,000	\$ 1,424,400	\$ 1,477,400

CITY OF GARDNER BUDGET



Program: Building Services 3150

Department: Administration 431

Fund: Building Services 603

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 118,428	\$ 125,000	\$ 125,000	\$ 127,800
Overtime	3,394	5,400	5,400	3,500
Health and Dental Insurance	41,334	43,900	43,900	16,700
Life Insurance	216	200	200	200
Social Security	9,288	10,000	10,000	10,000
Unemployment Compensation	121	100	100	100
KPERS Retirement	13,147	13,800	13,800	14,400
Total Personnel Services	185,928	198,400	198,400	172,700
Contractual Services				
Outsourced Services	52,174	38,500	38,500	38,500
Water	357	400	400	400
Trash Services	7,524	7,000	7,000	7,000
Telephone	1,097	1,200	1,200	1,200
Electric	41,335	50,000	50,000	50,000
Wastewater	1,074	1,100	1,100	1,200
Janitorial	139,365	147,900	147,900	186,600
Repair and Maintenance Building	65,462	37,800	37,800	43,300
Repair and Maintenance Equipment	2,133	-	-	-
Repair and Maintenance Vehicles	2,963	-	-	-
Land and Building Rentals	2,250	3,000	3,000	3,000
Equipment and Vehicle Rentals	597	1,200	1,200	1,200
Meetings/Training/Travel/Continuing Education	225	2,500	2,500	2,500
Taxes and Assessments	217	3,000	3,000	3,000
Total Contractual Services	316,773	293,600	293,600	337,900
Commodities				
Building and Grounds	18,151	14,000	14,000	14,000
Small Tools	4,693	5,000	5,000	5,000
Fuel and Fluids	1,553	3,500	3,500	3,500
Operating Supplies	708	-	-	-
Clothing and Uniforms	5,068	3,500	6,000	6,000
Total Commodities	30,173	26,000	28,500	28,500
Capital Outlay				
Building and Structure Improvements	179,962	75,000	75,000	30,000
Vehicles	-	80,000	77,500	-
Total Capital Outlay	179,962	155,000	152,500	30,000
GF Allocations	42,600	48,800	48,800	45,800

CITY OF GARDNER BUDGET



Program: Building Services 3150

Department: Administration 431

Fund: Building Services 603

Classification

Internal Services

Risk Services

Total Internal Services

Transfers Out to Other Funds

Transfer to Vehicle Equipment Replacement Fund

Total Transfers Out to Other Funds

Total Expenses

	2025 <u>Actual</u>	2026 <u>Budget</u>	2026 <u>Estimate</u>	2027 <u>Budget</u>
Risk Services	16,500	16,900	16,900	17,500
Total Internal Services	16,500	16,900	16,900	17,500
Transfers Out to Other Funds				
Transfer to Vehicle Equipment Replacement Fund	5,600	5,700	5,700	5,500
Total Transfers Out to Other Funds	5,600	5,700	5,700	5,500
Total Expenses	\$ 777,536	\$ 744,400	\$ 744,400	\$ 637,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 385,784	\$ 407,100	\$ 407,100	\$ 417,000
Overtime	11,879	9,500	9,500	11,300
Health and Dental Insurance	63,667	82,600	82,600	65,300
Life Insurance	581	600	600	600
Social Security	30,179	31,900	31,900	32,800
Unemployment Compensation	392	400	400	400
KPERS Retirement	42,523	44,500	44,500	47,300
Deferred Compensation	3,140	3,700	3,700	3,800
Total Personnel Services	538,145	580,300	580,300	578,500
Contractual Services				
Outsourced Services	418,139	435,800	435,800	447,500
Telephone	973	1,700	1,700	1,700
Equipment and Vehicle Rentals	1,248	1,300	1,300	1,300
Meetings/Training/Travel/Continuing Education	-	5,400	5,400	5,400
Dues and Subscriptions	-	200	200	200
Printing	-	400	400	400
Postage	2,247	2,700	2,700	2,700
Information Technology	24,645	24,100	24,100	25,400
Taxes and Assessments	11,827	8,000	8,000	12,000
Utility Assistance	30,000	33,000	33,000	30,000
Total Contractual Services	489,079	512,600	512,600	526,600
Commodities				
Operating Supplies	3,332	5,000	5,000	5,000
Total Commodities	3,332	5,000	5,000	5,000
GF Allocations	143,004	149,200	149,200	152,900
Internal Services				
Building Services	27,636	30,600	30,600	46,000
IT Services	37,952	40,200	40,200	52,000
Risk Services	26,900	22,800	22,800	23,700
Total Internal Services	92,488	93,600	93,600	121,700
Total Expenses	\$ 1,266,048	\$ 1,340,700	\$ 1,340,700	\$ 1,384,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Estimate</u>	<u>2027 Budget</u>
Personnel Services				
Full-Time	\$ 60,075	\$ 58,800	\$ 58,800	\$ 59,700
Overtime	1,764	4,500	4,500	2,100
Health and Dental Insurance	15,796	16,900	16,900	19,900
Life Insurance	108	100	100	100
Social Security	4,678	4,800	4,800	4,700
Unemployment Compensation	61	100	100	100
KPERS Retirement	6,550	6,800	6,800	6,800
Deferred Compensation	602	600	600	600
Total Personnel Services	89,634	92,600	92,600	94,000
Contractual Services				
Outsourced Services	21,452	3,000	3,000	3,000
Water	251	400	400	400
Telephone	744	800	800	800
Electricity	952	2,000	2,000	2,000
Wastewater	808	700	700	2,700
Repair and Maintenance Equipment	16,938	30,000	30,000	40,000
Repair and Maintenance Vehicles	19,248	30,000	30,000	55,000
Equipment and Vehicle Rentals	3,454	5,100	5,100	5,100
Meetings/Training/Travel/Continuing Education	-	3,000	3,000	3,000
Dues and Subscriptions	607	200	-	-
Total Contractual Services	64,454	75,200	75,000	112,000
Commodities				
Small Tools	1,059	4,000	4,000	4,000
Vehicle Supplies	9,332	12,000	12,000	12,000
Furniture and Equipment Supplies	2,585	15,000	15,000	70,000
Fuel	3,929	6,000	6,000	6,000
Operating Supplies	4,448	4,500	4,500	4,500
Clothing and Uniforms	624	600	600	1,000
Total Commodities	21,977	42,100	42,100	97,500
GF Allocations	116,100	119,900	119,900	89,800
Internal Services				
Building Services	2,489	8,700	8,700	1,400
IT Services	5,399	6,700	6,700	7,400
Risk Services	7,100	6,200	6,200	7,100
Total Internal Services	14,988	21,600	21,600	15,900
Transfers Out to Other Funds				
Transfer to Vehicle Equipment Replacement Fund	-	-	-	5,800
Total Transfers Out to Other Funds	-	-	-	5,800
Total Expenses	\$ 307,153	351,400	351,200	415,000

SALARY SCHEDULES - 2026 Revised



City of Gardner Base Salary Structure Fiscal Year 2026 Revised

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative	\$2,681	\$4,142
2	Accounting Clerk Administrative Assistant Animal Control Officer Building Maintenance Technician Maintenance Worker - Streets/Line/Parks/Plant Mechanic Meter Technician I Municipal Court Clerk Police Records Clerk Police Clerk	\$3,093	\$4,781
3	Code Enforcement Officer Engineering Tech I Maintenance Worker - Electric Meter Technician II Plant Operator/Apprentice - Water/Wastewater Property Evidence Technician I Senior Maintenance Worker - Streets/Line/Parks/Plant Specialist – Utilities/I.T./Administrative/etc.	\$3,570	\$5,494
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Communications Specialist II Community Development Designer Crew Leader - Parks/Streets/Line Engineering Technician II - Public Works/Utilities Lead Utility Billing Specialist Lead Municipal Court Clerk Plans Examiner Property Evidence Technician II Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$4,122	\$6,365
5	Accountant Building Inspector II Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Payroll Administrator Planner I Plans Examiner II	\$4,755	\$7,347

SALARY SCHEDULES - 2026 Revised



Range	Position	Monthly Minimum	Monthly Maximum
6	Asset Management Coordinator City Clerk Chief Operator-Water/Wastewater Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Management Analyst Parks Superintendent Principal Planner Recreation Superintendent Senior Accountant SCADA Specialist	\$5,470	\$8,449
7	Building Official Chief Planner Lead Electric Operator Lead Lineman Line Maintenance Superintendent Plant Superintendent - Water/Wastewater Public Works Superintendent Senior Management Analyst Staff Engineer - Public Works/Utility	\$6,270	\$9,716
8	Business Services Manager Communications Manager Deputy Community Development Director Electric Generation/Substation Manager Electric Distribution Manager Human Resources Manager Information Technology Manager Senior Staff Engineer	\$7,234	\$11,174
9	City Engineer Fiscal Services Manager Parks and Recreation Director Utility Manager	\$8,317	\$12,850
10	Finance Director Public Works Director Utility Director Community Development Director Deputy City Administrator	\$9,565	\$14,778

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

City of Gardner Sworn Officer Salary Structure (monthly salary)

Fiscal Year 2026 Revised

Position Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Police Officer	\$ 4,984	\$ 5,165	\$ 5,371	\$ 5,586	\$ 5,810	\$ 6,042	\$ 6,284	\$ 6,535	\$ 6,796	\$ 7,068	\$ 7,351	\$ 7,645
Detective	\$ 5,765	\$ 5,987	\$ 6,227	\$ 6,476	\$ 6,735	\$ 7,004	\$ 7,284	\$ 7,576	\$ 7,879	\$ 8,194	\$ -	\$ -
Sergeant	\$ 6,547	\$ 6,809	\$ 7,082	\$ 7,365	\$ 7,660	\$ 7,966	\$ 8,285	\$ 8,616	\$ 8,961	\$ -	\$ -	\$ -
Captain	\$ 8,616	\$ 8,961	\$ 9,319	\$ 9,692	\$ 10,079	\$ 10,483	\$ 10,902	\$ -	\$ -	\$ -	\$ -	\$ -
Deputy Police Chief	\$ 9,759	\$ 10,149	\$ 10,555	\$ 10,978	\$ 11,417	\$ 11,873	\$ 12,348	\$ -	\$ -	\$ -	\$ -	\$ -
Police Chief	\$ 11,338	\$ 11,792	\$ 12,263	\$ 12,754	\$ 13,264	\$ 13,795	\$ 14,346	\$ -	\$ -	\$ -	\$ -	\$ -

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

SALARY SCHEDULES - 2027



City of Gardner Base Salary Structure Fiscal Year 2027

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative	\$2,735	\$4,225
2	Accounting Clerk Administrative Assistant Animal Control Officer Building Maintenance Technician Maintenance Worker - Streets/Line/Parks/Plant Mechanic Meter Technician I Municipal Court Clerk Police Records Clerk Police Clerk	\$3,155	\$4,877
3	Code Enforcement Officer Engineering Tech I Maintenance Worker - Electric Meter Technician II Plant Operator/Apprentice - Water/Wastewater Property Evidence Technician I Senior Maintenance Worker - Streets/Line/Parks/Plant Specialist – Utilities/I.T./Administrative/etc.	\$3,641	\$5,604
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Communications Specialist II Community Development Designer Crew Leader - Parks/Streets/Line Engineering Technician II - Public Works/Utilities Lead Utility Billing Specialist Lead Municipal Court Clerk Plans Examiner Property Evidence Technician II Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$4,204	\$6,492
5	Accountant Building Inspector II Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Payroll Administrator Planner I Plans Examiner II	\$4,850	\$7,494

SALARY SCHEDULES - 2027



Range	Position	Monthly Minimum	Monthly Maximum
6	Asset Management Coordinator City Clerk Chief Operator-Water/Wastewater Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Management Analyst Parks Superintendent Principal Planner Recreation Superintendent Senior Accountant SCADA Specialist	\$5,579	\$8,618
7	Building Official Chief Planner Lead Electric Operator Lead Lineman Line Maintenance Superintendent Plant Superintendent - Water/Wastewater Public Works Superintendent Senior Management Analyst Staff Engineer - Public Works/Utility	\$6,395	\$9,910
8	Business Services Manager Communications Manager Deputy Community Development Director Electric Generation/Substation Manager Electric Distribution Manager Human Resources Manager Information Technology Manager Senior Staff Engineer	\$7,379	\$11,397
9	City Engineer Fiscal Services Manager Parks and Recreation Director Utility Manager	\$8,483	\$13,107
10	Finance Director Public Works Director Utility Director Community Development Director Deputy City Administrator	\$9,756	\$15,074

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

City of Gardner Sworn Officer Salary Structure (monthly salary)

Fiscal Year 2027

Position Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Police Officer	\$ 4,984	\$ 5,165	\$ 5,371	\$ 5,586	\$ 5,810	\$ 6,042	\$ 6,284	\$ 6,535	\$ 6,796	\$ 7,068	\$ 7,351	\$ 7,645
Detective	\$ 5,765	\$ 5,987	\$ 6,227	\$ 6,476	\$ 6,735	\$ 7,004	\$ 7,284	\$ 7,576	\$ 7,879	\$ 8,194	\$ -	\$ -
Sergeant	\$ 6,547	\$ 6,809	\$ 7,082	\$ 7,365	\$ 7,660	\$ 7,966	\$ 8,285	\$ 8,616	\$ 8,961	\$ -	\$ -	\$ -
Captain	\$ 8,616	\$ 8,961	\$ 9,319	\$ 9,692	\$ 10,079	\$ 10,483	\$ 10,902	\$ -	\$ -	\$ -	\$ -	\$ -
Deputy Police Chief	\$ 9,759	\$ 10,149	\$ 10,555	\$ 10,978	\$ 11,417	\$ 11,873	\$ 12,348	\$ -	\$ -	\$ -	\$ -	\$ -
Police Chief	\$ 11,338	\$ 11,792	\$ 12,263	\$ 12,754	\$ 13,264	\$ 13,795	\$ 14,346	\$ -	\$ -	\$ -	\$ -	\$ -

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

2027 through 2031
Capital Improvement Plan
 Gardner, KS
Projects By Department

Department	Project #	2027	2028	2029	2030	2031	Total
Parks and Recreation							
Celebration Park Playground Replacement	PR5006				1,000,000		1,000,000
Pool Play Structure Replacement	PR5009				650,000		650,000
Pool Rehab Project	PR5010	181,000					181,000
Stone Creek Park Playground Replacement	PR5001	500,000					500,000
Turf Baseball/Softball Fields	PR5008	3,500,000					3,500,000
Parks and Recreation Total		4,181,000	0	0	1,650,000	0	5,831,000
Public Works							
167th Street, Center to Moonlight Reconstruction	PW6004	10,821,000					10,821,000
167th Street, Kill Creek to Waverly	PW6005		930,000	700,000	7,330,000		8,960,000
175th, Osage to Waverly	PW6016			768,000			768,000
183rd St, Gardner Rd to Moonlight overlay	PW6035				1,438,200		1,438,200
Gardner Lake Spillway	PW1804	135,300					135,300
Gardner Rd, 186th to BNSF	PW6017		1,962,000				1,962,000
Gardner Rd, 188th to 186th	PW6042				180,000	1,800,000	1,980,000
I-35 and US-56 Interchange Improvements	PW6019	166,000	1,062,000				1,228,000
I-35 and US-56 Interchange Reconfiguration	PW6024			26,000,000			26,000,000
Moonlight Bridge over I-35	PW6013		350,000				350,000
Moonlight Rd, Warren to 167th	PW6034	1,800,000					1,800,000
Reconstruct West Apron	AP3001		300,000	760,000			1,060,000
Terminal Building Replacement	AP2301	133,000					133,000
Public Works Total		13,055,300	4,604,000	28,228,000	8,948,200	1,800,000	56,635,500
Utilities							
167th Temp. Lift Station Removal (Bid w/Winwood)	WW2101	171,000					171,000
183rd Tower Rehab	WA7001	350,000					350,000
East Lift Station Improvements I	WW8014	144,800					144,800
Madison to Main St Relief Line	WW8020		450,000	3,500,000			3,950,000
New Substation 5 - Land Acquisition	EL4019			100,000	582,000		682,000
Nike L.S. and Forcemain Improvements	WW8000	250,000		950,000			1,200,000
Oxidation Ditch Mixers/Rotors	WW8005	3,900,000					3,900,000
Remove Sunset Lift Station	WW2004	250,000					250,000
Substation 2 - T4 Upgrade	EL4008				500,000	3,100,000	3,600,000
WWTP Advanced Nutrient Removal	WW8001					1,800,000	1,800,000
Utilities Total		5,065,800	450,000	4,550,000	1,082,000	4,900,000	16,047,800
GRAND TOTAL		22,302,100	5,054,000	32,778,000	11,680,200	6,700,000	78,514,300

2027 thru 2031

Capital Improvement Plan

Gardner, KS

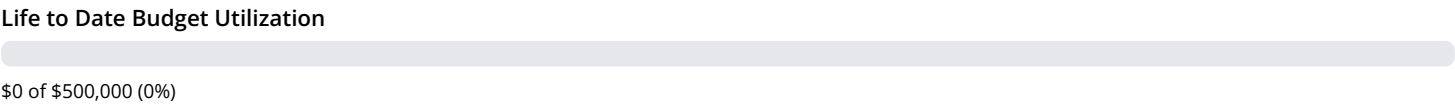
Project #	PR5001		
Project Name	Stone Creek Park Playground Replacement		
Total Project Cost	\$500,000	Department	Parks and Recreation
Type	Improvement	Category	Park Improvements
Priority	1 Critical	Status	Active
Useful Life	15 years		

Description

Replacement of the Stone Creek Park playground structure.

Justification

The playground unit at Stone Creek Park is 20 years old. When sections of the playground fail, replacement parts are not available due to the age of the structure.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	500,000	0	0	0	0	500,000	0
	Total	500,000	0	0	0	0	500,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Park Improvement Fund	500,000	0	0	0	0	500,000	0
	Total	500,000	0	0	0	0	500,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

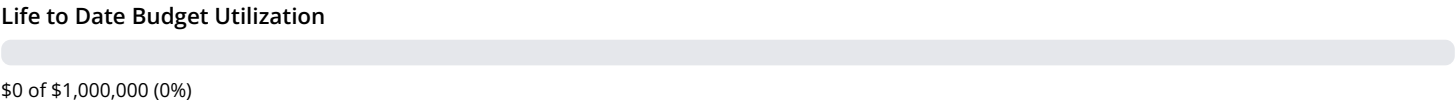
Project #	PR5006		
Project Name	Celebration Park Playground Replacement		
Total Project Cost	\$1,000,000	Department	Parks and Recreation
Type	Improvement	Category	Park Improvements
Priority	3 Important	Status	Active
Useful Life	20 years		

Description

Replacing aging playground equipment at Celebration Park with updated structures and surfacing that will include inclusive play.

Justification

The playground unit at Celebration Park is approaching 20 years old. When sections of the playground fail, replacement parts are not available due to the age of the structure.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	1,000,000	0	1,000,000	0
	Total	0	0	0	1,000,000	0	1,000,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Park Improvement Fund	0	0	0	1,000,000	0	1,000,000	0
	Total	0	0	0	1,000,000	0	1,000,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	PR5008		
Project Name	Turf Baseball/Softball Fields		
Total Project Cost	\$3,500,000	Contact	Park and Recreation Director
Department	Parks and Recreation	Type	Improvement
Category	Park Improvements	Priority	3 Important
Status	Active	Useful Life	15 years

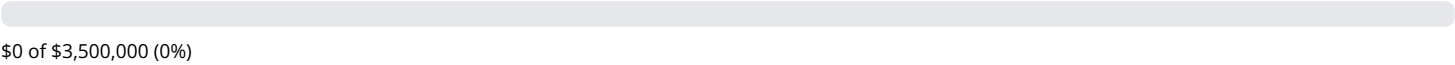
Description

This would be the turfing of the four baseball/softball fields at Celebration Park.

Justification

This upgrade would bring several tournaments to Gardner and would have a huge economic impact to the community.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	3,500,000	0	0	0	0	3,500,000	0
	Total	3,500,000	0	0	0	0	3,500,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Capital Improvement Reserve Fund	3,500,000	0	0	0	0	3,500,000	0
	Total	3,500,000	0	0	0	0	3,500,000	

Budget Impact

The Economic Development Fund (Transient Guest Tax) will transfer funds to the Bond and Interest Fund on an annual basis to support the debt services payments for this project. Future principal and interest payments will come from the Bond and Interest Fund.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	PR5009		
Project Name	Pool Play Structure Replacement		
Total Project Cost	\$650,000	Contact	Park and Recreation Director
Department	Parks and Recreation	Type	Maintenance
Category	Park Improvements	Priority	3 Important
Status	Active	Useful Life	20 years

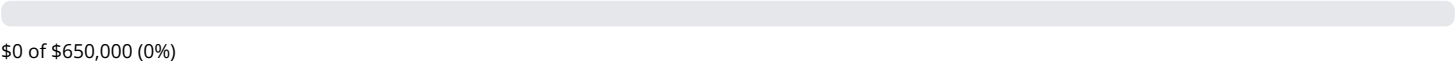
Description

The play structure in the zero entry at the Gardner Aquatics center is approaching it's 20 year lifecycle. In 2025, as part of the pool paint project, the play structure will receive a media blast and a repaint to extend the life of the structure for a few years. In addition to the play structure, a cover will be built over the pool filtration system to extend the filter life.

Justification

Replacement parts are obsolete so features of the structure are being removed.

Life to Date Budget Utilization



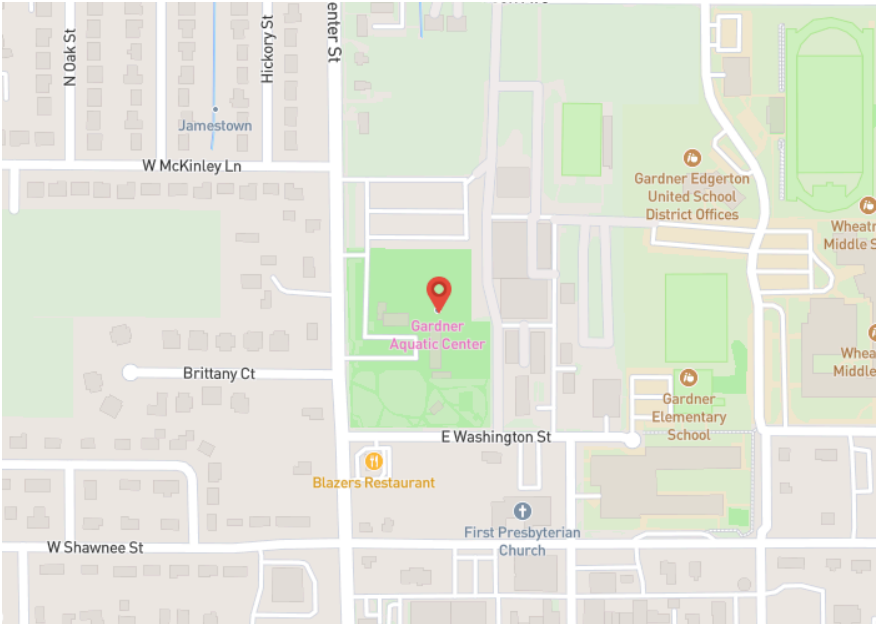
Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	650,000	0	650,000	0
	Total	0	0	0	650,000	0	650,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Park Improvement Fund	0	0	0	650,000	0	650,000	0
	Total	0	0	0	650,000	0	650,000	

Budget Impact

None/minimal.

Map



2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	PR5010		
Project Name	Pool Rehab Project		
Total Project Cost	\$181,000	Contact	Park and Recreation Director
Department	Parks and Recreation	Type	Maintenance
Category	Park Improvements	Priority	2 Very Important
Status	Active	Useful Life	15 years

Supplemental Attachments

 [POOL CIP ITEMS \(002\).pdf](#)

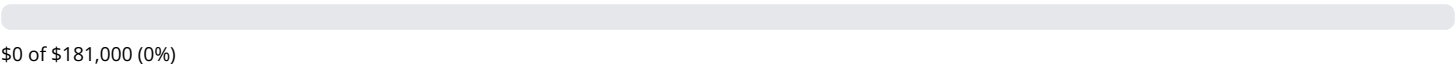
Description

Rehabilitation of aging big slides, replacement of all shade structures and placing a shade structure over the pool pumps. The large slides at the aquatic center need fiberglass repairs, resealed seams, and waxed. In addition, the shade structures are approaching 20 years of age and are tearing, fading, and breaking down. The umbrellas need to be fully replaced to include posts and footings since they are so old and no longer in stock. Finally, a shade structure needs to be put over the exterior pool pumps to decrease the wear and tear from mother nature and to increase the lifespan of the equipment.

Justification

This project needs to be completed due to the aging of the slides and the shade structures.

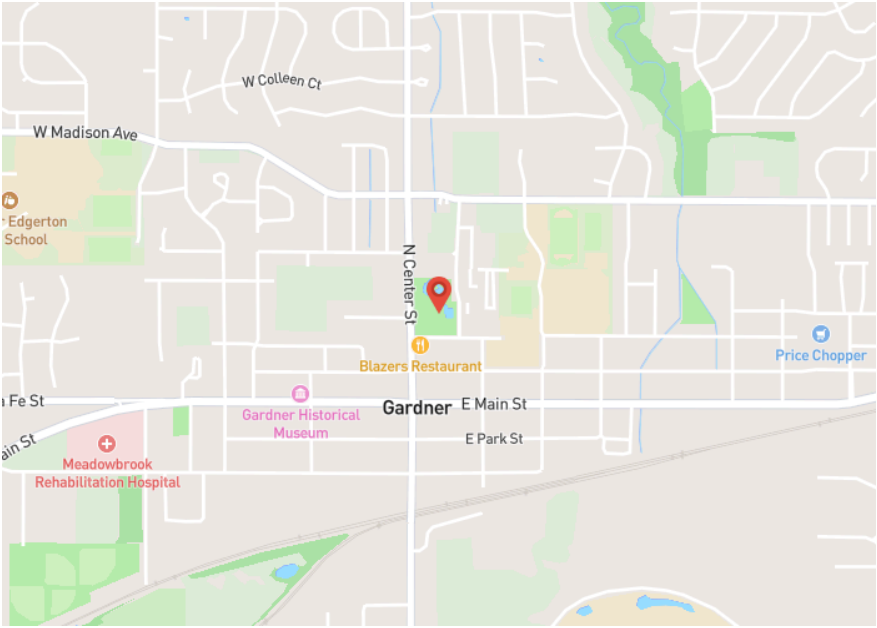
Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction/Maintenance	126,000	0	0	0	0	126,000	0
	Maintenance	55,000	0	0	0	0	55,000	
	Total	181,000	0	0	0	0	181,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Special Parks Fund	181,000	0	0	0	0	181,000	0
	Total	181,000	0	0	0	0	181,000	

Map



2027 thru 2031
Capital Improvement Plan
Gardner, KS

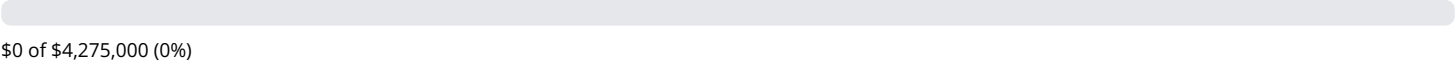
Project # AP2301
Project Name Terminal Building Replacement

Total Project Cost	\$4,275,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	3 Important	Status	Active
Useful Life	40 years		

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

Justification
Recommended in the 2009 Airport Master Plan. Current facility is not serviceable, and extensive areas are not useable.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
4,142,000	Equip/Vehicles/Furnishings	133,000	0	0	0	0	133,000	0
	Total	133,000	0	0	0	0	133,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
4,142,000	Airport Fund	133,000	0	0	0	0	133,000	0
	Total	133,000	0	0	0	0	133,000	

Budget Impact

Potential revenue increase with additional tenants with improved space. May attract new business. Potential decrease in utility and maintenance costs. Project is estimated with 95% KAIP and 95% ATP matching funds. 95% local matching funds requested from Build Kansas Fund for construction portion costs.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project # AP3001
Project Name Reconstruct West Apron

Total Project Cost	\$1,060,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	2 Very Important	Status	Active
Useful Life	30 years		

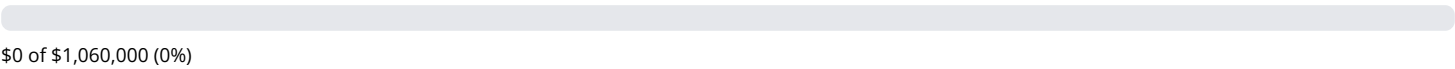
Description

This project will fund the reconstruction of the western 2/3 of the transient aircraft parking apron and connection to Runway 8-26. The pavement has exceeded its useful life. The 2022 PMP report listed the PCI values for this pavement between 37 and 45.

Justification

The terminal area apron is congested and needs to be repaired. It has been recently seal coated but has shallow ponds. A connector taxiway is needed to access the north T-hanger area to avoid taxiing on the runway to access the fueling station and the terminal apron.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	760,000	0	0	760,000	0
	Engineering	0	170,000	0	0	0	170,000	
	Construction Engineering	0	130,000	0	0	0	130,000	
	Total	0	300,000	760,000	0	0	1,060,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Federal Aviation Administration	0	270,000	684,000	0	0	954,000	0
	Airport Fund	0	30,000	76,000	0	0	106,000	
	Total	0	300,000	760,000	0	0	1,060,000	

Budget Impact

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

2027 thru 2031

Capital Improvement Plan

Gardner, KS

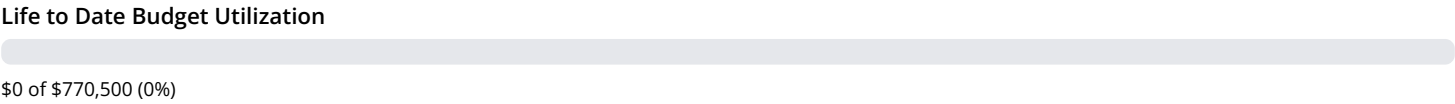
Project #	PW1804		
Project Name	Gardner Lake Spillway		
Total Project Cost	\$770,500	Contact	Public Works Director
Department	Public Works	Type	Improvement
Category	Storm Sewer/Drainage	Priority	2 Very Important
Status	Active	Useful Life	30 years

Description

Removing the current spillway and replacing it with a new concrete spillway of similar geometry is recommended by Olsson and city staff. This alternative is the most economical solution that does not affect the normal pool elevation and flood elevations. The project does not include any modifications to the pedestrian hazard concerning the water overtopping the spillway (no bridges, low flow channels, etc. as these would affect the normal pool and/or flood elevations).

Justification

The Public Works department, working with consulting engineers, completed the required dam safety inspection and submitted to the Division of Water Resources. DWR has determined that the inspection and report satisfy the requirements in K.S.A. 82a-301 through 305a. DWR encouraged the city to implement the following recommendations found in the report, including construction of the service spillway and additional rip rap protection added to the upstream slope of the embankment.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
635,200	Inspection	135,300	0	0	0	0	135,300	0
	Total	135,300	0	0	0	0	135,300	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
635,200	Capital Improvement Reserve Fund	135,300	0	0	0	0	135,300	0
	Total	135,300	0	0	0	0	135,300	

Budget Impact

The project generally located at Gardner Lake Spillway meets the terms and objectives of the JOCO Stormwater Management Program. Funding application is pending. The local match portion of this project is unfunded.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

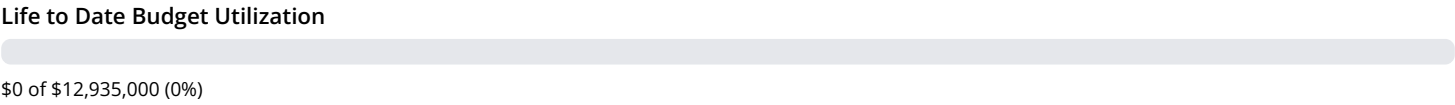
Project #	PW6004		
Project Name	167th Street, Center to Moonlight Reconstruction		
Total Project Cost	\$12,935,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Reconstruction	Priority	2 Very Important
Status	Active	Useful Life	30 years

Description

Widen to 3 lanes with multi-use path, sidewalk, and on-street bike lanes.

Justification

The existing road is a rural two-lane section with open ditches and narrow pavement.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
2,114,000	Construction	8,172,000	0	0	0	0	8,172,000	0
	Utility Relocation	1,832,000	0	0	0	0	1,832,000	
	Inspection	817,000	0	0	0	0	817,000	
	Total	10,821,000	0	0	0	0	10,821,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
2,114,000	MARC	7,190,000	0	0	0	0	7,190,000	0
	Special Highway Fund	2,247,000	0	0	0	0	2,247,000	
	Developer Contribution	1,183,000	0	0	0	0	1,183,000	
	Wastewater Fund	201,000	0	0	0	0	201,000	
	Total	10,821,000	0	0	0	0	10,821,000	

Budget Impact

The Special Highway Fund will transfer funds over to the Bond and Interest Fund on an annual basis to cover the debt service payments. Funding for future principal and interest payments will be come from the Bond and Interest Fund.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

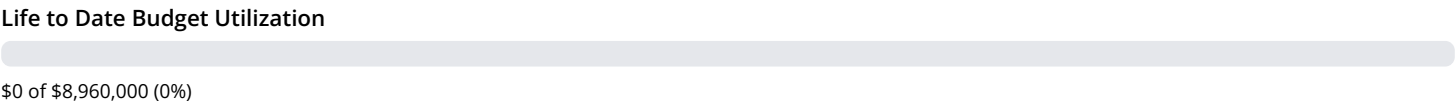
Project #	PW6005		
Project Name	167th Street, Kill Creek to Waverly		
Total Project Cost	\$8,960,000	Department	Public Works
Type	Improvement	Category	Street Reconstruction
Priority	2 Very Important	Status	Active
Useful Life	30 years		

Description

Widen to 3 lanes with multi-use path, sidewalk, and on-street bike lanes.

Justification

Existing roadway is a rural two-lane section with open ditches and narrow pavement.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	6,660,000	0	6,660,000	0
	Engineering	0	930,000	0	0	0	930,000	
	Inspection	0	0	0	670,000	0	670,000	
	Utility Relocation	0	0	600,000	0	0	600,000	
	Land Acquisition	0	0	100,000	0	0	100,000	
	Total	0	930,000	700,000	7,330,000	0	8,960,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	MARC	0	0	0	5,000,000	0	5,000,000	0
	Special Highway Fund	0	930,000	700,000	2,330,000	0	3,960,000	
	Total	0	930,000	700,000	7,330,000	0	8,960,000	

Budget Impact

Funding for future principal and interest payments will be come from the Bond and Interest Fund.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

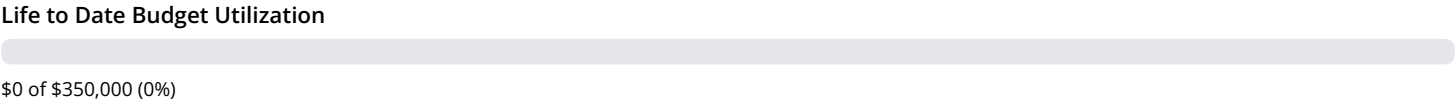
Project #	PW6013		
Project Name	Moonlight Bridge over I-35		
Total Project Cost	\$350,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Bridges	Priority	3 Important
Status	Active	Useful Life	50 years

Description

KDOT is replacing the existing Moonlight Road Bridge over I-35. The layout of the bridge is being designed to allow for it to be part of a future interchange. The project is being funded by KDOT with the City being responsible for aesthetic treatments including painting of masonry surfaces, pedestrian handrails, and pedestrian lighting.

Justification

None/minimal.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	350,000	0	0	0	350,000	0
	Total	0	350,000	0	0	0	350,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Special Highway Fund	0	350,000	0	0	0	350,000	0
	Total	0	350,000	0	0	0	350,000	

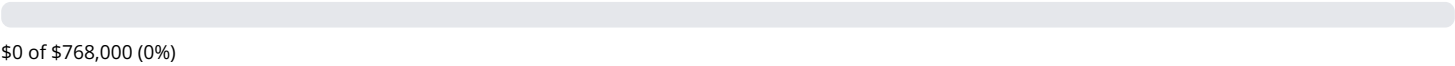
Capital Improvement Plan
Gardner, KS

Project #	PW6016		
Project Name	175th, Osage to Waverly		
Total Project Cost	\$768,000	Contact	City Engineer
Department	Public Works	Type	Maintenance
Category	Street Maintenance	Priority	3 Important
Status	Active	Useful Life	30 years

Description
Mill and overlay.

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

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	758,000	0	0	758,000	0
	Inspection	0	0	10,000	0	0	10,000	
	Total	0	0	768,000	0	0	768,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Special Highway Fund	0	0	384,000	0	0	384,000	0
	CARS	0	0	384,000	0	0	384,000	
	Total	0	0	768,000	0	0	768,000	

Budget Impact
None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	PW6017		
Project Name	Gardner Rd, 186th to BNSF		
Total Project Cost	\$1,962,000	Department	Public Works
Type	Maintenance	Category	Street Maintenance
Priority	3 Important	Status	Active
Useful Life	30 years		

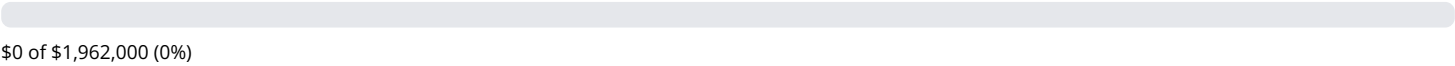
Description

Mill and overlay the existing asphalt pavement.

Justification

This section of roadway has a PCI in the low 60's and will need a mill and overlay to extend the life of the pavement and delay total reconstruction.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	1,942,000	0	0	0	1,942,000	0
	Inspection	0	20,000	0	0	0	20,000	
	Total	0	1,962,000	0	0	0	1,962,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	CARS	0	981,000	0	0	0	981,000	0
	Special Highway Fund	0	981,000	0	0	0	981,000	
	Total	0	1,962,000	0	0	0	1,962,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	PW6019		
Project Name	I-35 and US-56 Interchange Improvements		
Total Project Cost	\$1,228,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Construction	Priority	2 Very Important
Status	Active	Useful Life	15 years

Description

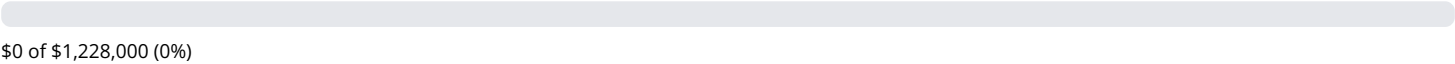
Addition of traffic signals at the ramp intersections and a right turn lane for northbound traffic and extension of the left turn lane for westbound traffic. Previously PW2304.

Temporary signals at both ramp intersections are now planned to be included in KDOT's I-35 and Gardner Road, Phase 2 project. This project includes replacement of the existing bridge, which will result in traffic being diverted to the US-56 and I-35 interchange. It is anticipated that the signals will remain in place after the I-35 and Gardner Rd project is completed and that the city will pick up the cost for the signals.

Justification

Traffic studies performed for recent developments indicate that a signal is currently warranted for the southbound ramp intersection.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	965,000	0	0	0	965,000	0
	Engineering	116,000	0	0	0	0	116,000	
	Construction Engineering	0	97,000	0	0	0	97,000	
	Land Acquisition	50,000	0	0	0	0	50,000	
	Total	166,000	1,062,000	0	0	0	1,228,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	KDOT	0	1,000,000	0	0	0	1,000,000	0
	Special Highway Fund	166,000	62,000	0	0	0	228,000	
	Total	166,000	1,062,000	0	0	0	1,228,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

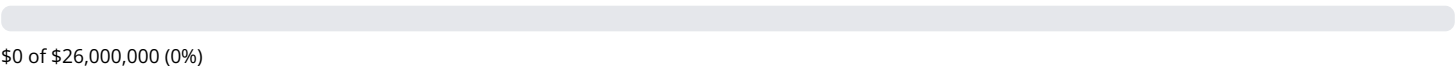
Gardner, KS

Project #	PW6024		
Project Name	I-35 and US-56 Interchange Reconfiguration		
Total Project Cost	\$26,000,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Construction	Priority	2 Very Important
Status	Active	Useful Life	50 years

Description

Reconstruction of the I-35 and US-56 interchange. New interchange will be a diverging diamond with improvements to the local street network southwest of the interchange.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	26,000,000	0	0	26,000,000	0
	Total	0	0	26,000,000	0	0	26,000,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	KDOT	0	0	20,800,000	0	0	20,800,000	0
	Special Highway Fund	0	0	5,200,000	0	0	5,200,000	
	Total	0	0	26,000,000	0	0	26,000,000	

Budget Impact

Future principal and interest payments will come from the Bond and Interest Fund.

2027 thru 2031

Capital Improvement Plan

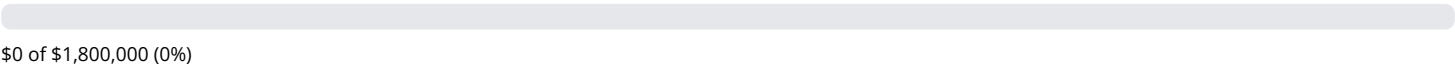
Gardner, KS

Project #	PW6034		
Project Name	Moonlight Rd, Warren to 167th		
Total Project Cost	\$1,800,000	Contact	City Engineer
Department	Public Works	Type	Maintenance
Category	Street Maintenance	Priority	3 Important
Status	Active	Useful Life	30 years

Description

Mill and overlay.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	1,800,000	0	0	0	0	1,800,000	0
	Total	1,800,000	0	0	0	0	1,800,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	CARS	900,000	0	0	0	0	900,000	0
	Special Highway Fund	900,000	0	0	0	0	900,000	
	Total	1,800,000	0	0	0	0	1,800,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

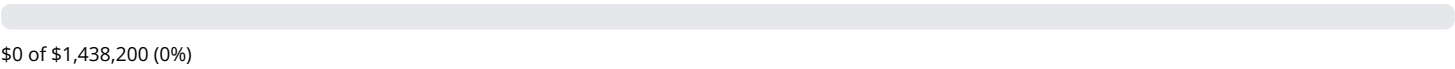
Gardner, KS

Project #	PW6035		
Project Name	183rd St, Gardner Rd to Moonlight overlay		
Total Project Cost	\$1,438,200	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Paving	Priority	3 Important
Status	Active	Useful Life	30 years

Description

Mill and overlay.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	1,423,200	0	1,423,200	0
	Inspection	0	0	0	15,000	0	15,000	
	Total	0	0	0	1,438,200	0	1,438,200	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Special Highway Fund	0	0	0	719,100	0	719,100	0
	CARS	0	0	0	719,100	0	719,100	
	Total	0	0	0	1,438,200	0	1,438,200	

Budget Impact

None/minimal.

Capital Improvement Plan
Gardner, KS

Project #	PW6042		
Project Name	Gardner Rd, 188th to 186th		
Total Project Cost	\$1,980,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Construction	Priority	2 Very Important
Status	Active	Useful Life	30 years

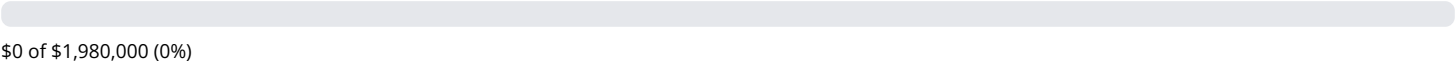
Description

Widen Gardner Rd from 188th Street to 186th Street. Widening will include a center median and turn lanes.

Justification

Commercial development in this corridor with associated traffic congestion has driven the need for better access control.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	0	1,800,000	1,800,000	0
	Engineering	0	0	0	180,000	0	180,000	
	Total	0	0	0	180,000	1,800,000	1,980,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Special Highway Fund	0	0	0	180,000	650,000	830,000	0
	CARS	0	0	0	0	650,000	650,000	
	Developer Contribution	0	0	0	0	500,000	500,000	
	Total	0	0	0	180,000	1,800,000	1,980,000	

2027 thru 2031

Capital Improvement Plan

Gardner, KS

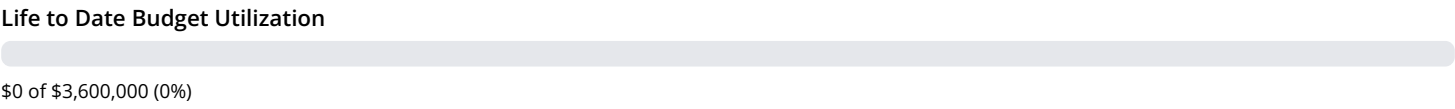
Project #	EL4008		
Project Name	Substation 2 - T4 Upgrade		
Total Project Cost	\$3,600,000	Contact	Electric Division Manager
Department	Utilities	Type	Improvement
Category	Electric Generation	Priority	5 Future Consideration
Status	Active	Useful Life	40 years

Description

Replace existing T4 transformer with a 45 MW or add new transformer 30 MW.

Justification

Energy projections show T4 exceeding capacity by 2035. Recommend an upgrade to 45 MW or installation of a new transformer 30 MW. 2024 Master Plan.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	0	0	3,100,000	3,100,000	0
	Planning/Design	0	0	0	500,000	0	500,000	
	Total	0	0	0	500,000	3,100,000	3,600,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Fund	0	0	0	500,000	3,100,000	3,600,000	0
	Total	0	0	0	500,000	3,100,000	3,600,000	

Budget Impact

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

2027 thru 2031

Capital Improvement Plan

Gardner, KS

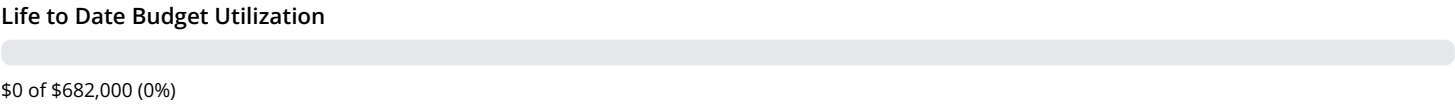
Project #	EL4019		
Project Name	New Substation 5 - Land Acquisition		
Total Project Cost	\$682,000	Department	Utilities
Type	Land Acquisition	Category	Electric Generation
Priority	5 Future Consideration	Status	Active
Useful Life	None		

Description

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

Justification

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



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Land Acquisition	0	0	0	582,000	0	582,000	0
	Planning/Design	0	0	100,000	0	0	100,000	
	Total	0	0	100,000	582,000	0	682,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Electric Fund	0	0	100,000	582,000	0	682,000	0
	Total	0	0	100,000	582,000	0	682,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

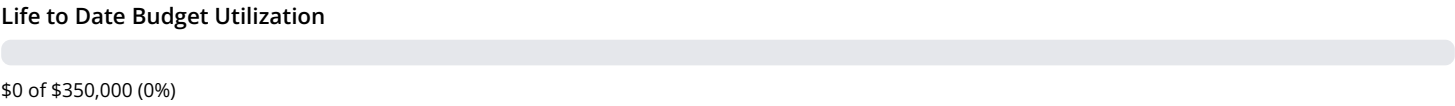
Project #	WA7001		
Project Name	183rd Tower Rehab		
Total Project Cost	\$350,000	Contact	Utilities Manager
Department	Utilities	Type	Maintenance
Category	Water	Priority	2 Very Important
Status	Active	Useful Life	10 years

Description

Perform tower maintenance to include, but not limited to interior sediment cleanout, sandblast all rusted and abraded interior areas, apply epoxy primer, replace existing roof vent, and install mixing system.

Justification

The tower was inspected in 2020 and work in the interior is needed to preserve tower integrity and water quality.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Maintenance	350,000	0	0	0	0	350,000	0
	Total	350,000	0	0	0	0	350,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Water Fund	350,000	0	0	0	0	350,000	0
	Total	350,000	0	0	0	0	350,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

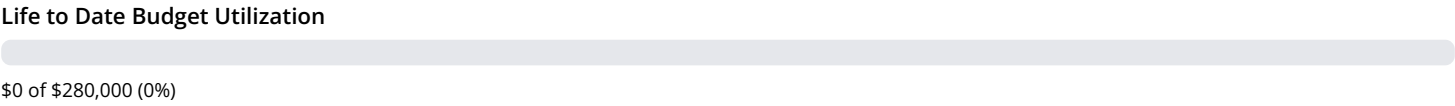
Project #	WW2004		
Project Name	Remove Sunset Lift Station		
Total Project Cost	\$280,000	Contact	Utilities Manager
Department	Utilities	Type	Improvement
Category	Wastewater	Priority	3 Important
Status	Active	Useful Life	60 years

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.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
30,000	Construction	250,000	0	0	0	0	250,000	0
	Total	250,000	0	0	0	0	250,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
30,000	Wastewater Fund	250,000	0	0	0	0	250,000	0
	Total	250,000	0	0	0	0	250,000	

Budget Impact

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.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	WW2101
Project Name	167th Temp. Lift Station Removal (Bid w/Winwood)

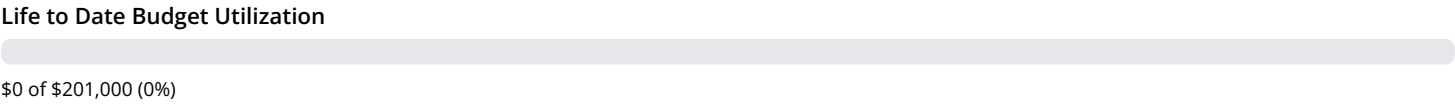
Total Project Cost	\$201,000	Contact	Utilities Manager
Department	Utilities	Type	Improvement
Category	Wastewater	Priority	2 Very Important
Status	Active	Useful Life	20 years

Description

Upsize sewer line to accommodate future flow.

Justification

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



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
30,000	Construction	171,000	0	0	0	0	171,000	0
	Total	171,000	0	0	0	0	171,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
30,000	Wastewater Fund	171,000	0	0	0	0	171,000	0
	Total	171,000	0	0	0	0	171,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

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

Total Project Cost	\$1,200,000	Department	Utilities
Type	Improvement	Category	Wastewater
Priority	3 Important	Status	Active
Useful Life	20 years		

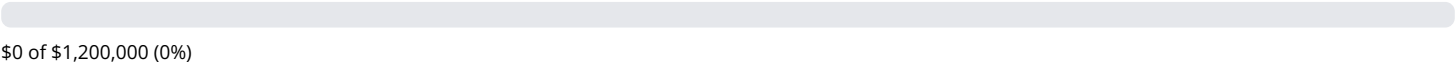
Description

Construct new lift station and forcemain at Nike LS.

Justification

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

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	950,000	0	0	950,000	0
	Engineering	250,000	0	0	0	0	250,000	
	Total	250,000	0	950,000	0	0	1,200,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Wastewater Fund	250,000	0	950,000	0	0	1,200,000	0
	Total	250,000	0	950,000	0	0	1,200,000	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project # WW8001
Project Name WWTP Advanced Nutrient Removal

Total Project Cost	\$1,800,000	Department	Utilities
Type	Improvement	Category	Wastewater
Priority	5 Future Consideration	Status	Active
Useful Life	20 years		

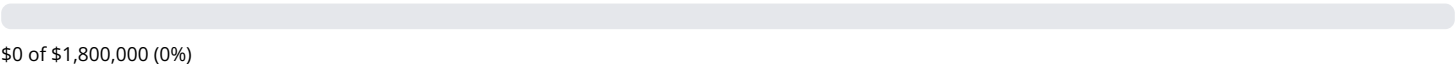
Description

Perform study for Advanced Nutrient Removal System at KCWRRF.

Justification

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

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Planning/Design	0	0	0	0	1,800,000	1,800,000	0
	Total	0	0	0	0	1,800,000	1,800,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Wastewater Fund	0	0	0	0	1,800,000	1,800,000	0
	Total	0	0	0	0	1,800,000	1,800,000	

Budget Impact

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

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	WW8005		
Project Name	Oxidation Ditch Mixers/Rotors		
Total Project Cost	\$4,050,000	Contact	Utilities Manager
Department	Utilities	Type	Equipment
Category	Wastewater	Priority	1 Critical
Status	Active	Useful Life	20 years

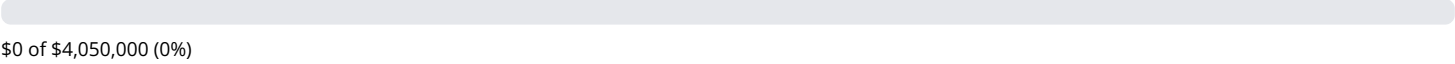
Description

Replace all four oxidation ditch mixers and rotors with new technology matching expansion design at Kill Creek WRRF.

Justification

Mixers and rotors provide movement and dissolved oxygen in the oxidation ditch and keeps micrograms from settling out in the ditch. The mixers and rotors are original equipment installed 20 years ago. Mixers are at the end of their life cycle and should be replaced.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
150,000	Construction	3,900,000	0	0	0	0	3,900,000	0
	Total	3,900,000	0	0	0	0	3,900,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
150,000	Wastewater Fund	3,900,000	0	0	0	0	3,900,000	0
	Total	3,900,000	0	0	0	0	3,900,000	

Budget Impact

Funding for future principal and interest payments will come from the Wastewater Fund.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

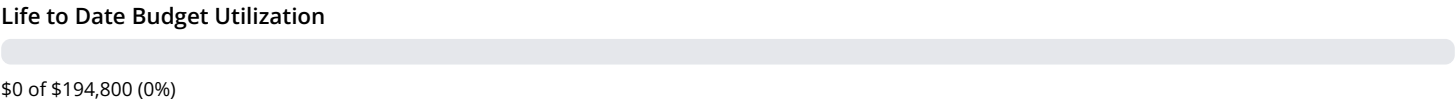
Project #	WW8014		
Project Name	East Lift Station Improvements I		
Total Project Cost	\$194,800	Contact	Utilities Manager
Department	Utilities	Type	Improvement
Category	Wastewater	Priority	2 Very Important
Status	Active	Useful Life	40 years

Description

Install a third dry weather pump to handle additional flow from Prairie Trace and adjacent areas.

Justification

The East LS becomes overloaded between 25% and 50% of ultimate growth. This should be the first improvement project completed at the East LS.



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
50,000	Construction	144,800	0	0	0	0	144,800	0
	Total	144,800	0	0	0	0	144,800	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
50,000	Wastewater Fund	144,800	0	0	0	0	144,800	0
	Total	144,800	0	0	0	0	144,800	

Budget Impact

None/minimal.

2027 thru 2031

Capital Improvement Plan

Gardner, KS

Project #	WW8020		
Project Name	Madison to Main St Relief Line		
Total Project Cost	\$3,950,000	Contact	Utilities Manager
Department	Utilities	Type	Improvement
Category	Wastewater	Priority	2 Very Important
Status	Active	Useful Life	60 years

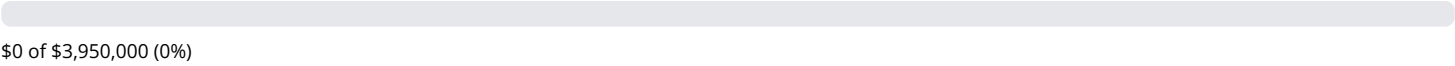
Description

This project will upsize the gravity system in the area to account for additional flows from the east Lift Station due to development. This project will include improvements required for a parrallel releif line such as connections to existing system and manholes.

Justification

Existing system has restricted flows and surcharging per the Wastewater Master Plan.

Life to Date Budget Utilization



Prior	Expenditures	2027	2028	2029	2030	2031	Total	Future
0	Construction	0	0	3,500,000	0	0	3,500,000	0
	Planning/Design	0	450,000	0	0	0	450,000	
	Total	0	450,000	3,500,000	0	0	3,950,000	

Prior	Funding Sources	2027	2028	2029	2030	2031	Total	Future
0	Wastewater Fund	0	450,000	3,500,000	0	0	3,950,000	0
	Total	0	450,000	3,500,000	0	0	3,950,000	

Budget Impact

Funding for future principal and interest payments will come from the Wastewater Fund.

A

Account Description

The title in each program detail explaining various line items.

Accrual Basis

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

Ad Valorem Property Tax

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

Ad Valorem Tax Levy

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

American Rescue Plan Act (ARPA)

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

Amortization

A systematic repayment of debt or the spreading of the cost of an asset over a set period.

Annexation

Territory added to the city.

Annual Comprehensive Financial Report (ACFR)

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

Annual Operating Budget

A budget applicable to a single fiscal year.

Appropriation

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

Assessed Valuation

Valuation of property used as a basis for levying taxes by a government. It is based on a statutory rate applied to the appraised valuation.

Audit

A systematic collection of evidence needed to obtain reasonable assurance about whether the

financial statements are free from material misstatement and to test internal controls.

B

Back Tax Collection

Collection of delinquent property taxes due in previous years. The property tax rate varies slightly from year to year. The rate paid would be the property tax levy applied in the appropriate year plus penalties and accrued interest charges.

Balanced Budget

A budget in which current resources (fund balance plus current revenues) equal current expenditures. In accordance with Kansas Law, the City must adopt a balanced budget.

Beer and Liquor Licenses

Proceeds from licenses for the sale and distribution of alcoholic beverages.

Benefit District (BD)

A geographic area in which public facilities are of particular benefit to development within the area.

Board of Tax Appeals (BOTA)

A specialized Board within the executive branch of state government. It's the highest administrative tribunal to hear cases involving ad valorem (property), income, sales, compensating use, and inheritance taxes, along with other matters involving taxation by state and local authorities.

Bond

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

Bond Rating

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

Budget

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

Budget Amendment

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

Budget Hearing

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

Budget Law

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

Budget Overview

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information on city funds.

Budget Workshop

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

C**Capital Assets**

Capital assets are defined as tangible or intangible assets used to provide vital services and enhance the quality of life for residents. Capital assets have a useful life of more than one year and meet a specific capitalization threshold. They include land, buildings and improvements, equipment, vehicles, roads, water lines, sewer collectors, electric lines, construction in progress and intangibles.

Capital Improvement Element (CIE)

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

Capital Improvement Program (CIP)

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

Capital Improvement Reserve Fund

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

Capital Outlay

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

Capital Project Funds

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

Cash Basis Law

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

Charges for Services

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

City Sales Tax

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

Closed-Circuit Television (CCTV)

Systems that use of video cameras to transmit a signal to a limited set of monitors or recording devices, rather than broadcasting to the general public.

Commodities

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

Commercial Vehicle Safety Alliance (CVSA)

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

Community Development Block Grant (CDBG)

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

Community Improvement District (CID)

A real estate economic development tool that can be used to finance public or private facilities, improvements and services within a local city or county. The CID funding mechanism can be used to finance a variety of locally approved development-related activities including property acquisition, infrastructure development, and parking and building construction within the district. It can also extend to certain infrastructure improvements outside the designated district, if those improvements are contiguous to the district and are deemed necessary to implement the development plan. A CID can derive revenues through special assessments, a district-only sales tax, or other funds as appropriated by the city or county.

Contractual Services

Expenditure for services rendered to the city by outside agencies, including but not limited to utilities, travel, dues and subscriptions, equipment maintenance contracts, and professional consulting services.

County Assistance Road System (CARS)

A Johnson County program that provides funds to the cities of the County to construct and maintain their major arterials.

Current Assets

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

Current Liabilities

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

Current Year

The fiscal and budget year that applies to present time.

D**Debt**

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

Debt Service

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

Debt Service Fund

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

Deficit

A deficit is an amount by which spending is higher than revenues or tax income during a specific period.

Delinquent Taxes

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

Department

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

Department of Housing and Urban Development (HUD)

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

Depreciation

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

E

Encumbrance

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

Enterprise Fund

A fund in which services provided are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services be financed or recovered primarily through user charges. Examples of enterprise funds are Water, Wastewater and Electric funds.

Excise Taxes

Taxes that are paid by a property owner when a property is platted for development or when applying for a building permit.

Expenditure

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

F

Federal Aviation Administration (FAA)

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

Fines and forfeitures

Revenue provided to the city through court fines and fees, as well as diversion.

Fiscal Year (FY)

A 12-month period to which the annual operating budget applies, and at the end of which, government determines its financial position and the results of its operations. The City of Gardner's fiscal year begins January 1 and ends the following December 31

Fats, Oils and Grease (FOG) Program

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

Franchise Fee

A fee levied by the City on the utility companies, such as electric, telephone, cable and natural gas.

Full-Time Equivalent (FTE)

A staffing measure. One 40 hour/week position is considered 1 FTE.

Fund

The fiscal and accounting entity with a self balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The fund equity of governmental funds and trust funds; the excess of assets over liabilities.

G

General Fund

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

General Obligation Bonds

Bonds that are used to finance a variety of public projects and are backed by the full faith and credit of the City.

Generally Accepted Accounting Principles (GAAP)

A collection of commonly-followed accounting rules and standards for financial reporting.

Goal

A specific, high-level result or policy outcome a public agency plans to achieve with its allocated financial resources.

Government Finance Officers Association (GFOA)

A representation of public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. (source: www.gfoa.org)

Governmental Accounting Standards Board (GASB)

An independent, non-profit agency whose mission is to establish and improve standards of state and local governmental accounting and financial reporting. (source: www.gasb.org)

Governmental Funds

Funds used to account for tax-supported activities. Budgeted governmental funds include the General Fund, Special Revenue Funds, and the Debt Service Fund.

Grants

A contribution by a government or other organization which must be spent to complete a stated program or purpose.

H**I****Indebtedness**

See Debt

Infrastructure

The basic physical systems of a population, including roads, utilities, water, wastewater, etc. These systems are considered essential for enabling productivity in the economy.

Initiatives

Short-term goals and projects, identified by the governing body during the budget process.

Interest Income/Earnings

Funds earned through investment instruments.

Intergovernmental Revenue

Revenue received from other governmental agencies and municipalities.

Internal Service Funds

Funds made up of entities that provide internal support to City departments on a cost reimbursement basis. Examples are Risk Services, Information Technology, Building Maintenance, Utility Billing, and Fleet Services.

J**K****Kansas Department of Transportation (KDOT)**

A state government organization that manages highway, rail, air, bike/pedestrian and public transportation across the state of Kansas.

Kansas Department of Wildlife and Parks (KDWP)

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

L**League of Kansas Municipalities (LKM)**

A membership association that advocates on behalf of cities, offers training and guidance to city appointed and elected officials, and has a clear purpose of strengthening Kansas communities.

Lease Purchase

A contractual agreement which entitles one party the right to use property for a specific period of time and includes a provision for purchase of the property.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Licenses and Permits

Revenue category including but not limited to building permits, construction permits and lake dock permits. Various licenses include liquor, business and animal licenses.

Local Alcoholic Liquor Tax

K.S.A. 79-41a01 et seq., as amended levies a 10% gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The money is distributed on March 15, June 15, September 15 and December 15.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Major Fund

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item. A fund may also be classified as a major fund for qualitative reasons, such as a fund that is viewed as particularly important because of public interest or for consistency.

Mid-America Regional Council (MARC)

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

Mill Levy

Assessed property tax rate used to impose taxes for the support of governmental activities. A mill levy is expressed as one dollar of tax per \$1,000 of assessed valuation.

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax

Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located. Distributions are received every other month beginning in January.

Municipalities Fight Addiction (MFA)

A Kansas state fund established to distribute a portion of opioid settlement funds to local governments for projects and activities that combat substance abuse and addiction. Specifically, 25% of the total opioid

settlement money is allocated to the MFAF, with the remaining 75% going to the Kansas Fights Addiction Fund.

N

Non-Major Fund

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate for all governmental and enterprise funds for the same item.

O

Objective

A specific goal or target set by a municipal administration to direct its public services, resource allocation, and community development efforts.

Operating Expenditures

A category of recurring expenses, other than personnel services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, and utilities.

Ordinance

A law set forth by a governmental authority.

Organizational Chart

A flow chart showing the chain of command and structure of the city.

P

Pavement Condition Index (PCI)

A widely used numerical expression between 0 and 100 that is used to represent pavement condition, where 0 is the worst possible and 100 is the best.

Personal Property

Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

Personnel Services

Expenditure classification for salaries, wages, and fringe benefits of City employees.

Personnel Summary

Detailed summaries of all full-time and part-time personnel by program.

Priority-Based Budgeting

Allocates resources in the budget to desired outcomes and results identified by the governing body.

Programs

A division of each department or a specific function related to that department.

Property Tax

See Ad Valorem Property Tax.

Proprietary Funds

Funds that are used to account for operations that are financed and operated in a manner similar to a private business enterprise. Proprietary funds include enterprise funds and internal service funds.

Q**R****Reserves**

Funds set aside to support unknown or unforeseen disbursements of a legal or emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

Revenue

All money that the government receives as income. It includes such things as tax payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

Revenue Analysis

A detailed description of the revenue sources by particular fund for different fiscal years.

Revenue Bonds

Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments.

Revenue Neutral Rate (RNR)

The mill levy required to raise the same amount of property tax as the prior year using current year assessed valuation amounts.

S**Supervisory Control and Data Acquisition (SCADA)**

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

Special Assessment

A compulsory charge made against certain properties to pay all or part of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds

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

Stormwater Management Advisory Council (SMAC)

An advisory group composed of one appointed representative for each of Johnson County's 20 cities as well as non-voting members from the four surrounding counties, Kansas City, MO, and the Mid-America Regional Council.

Strategic Goals

Budget priorities established by the governing body which guide the vision for the city.

T**Tax Increment Financing (TIF)**

Pursuant to the Kansas Tax Increment Financing Act, KSA 12-17 70 et. seq., as amended, Kansas municipalities are authorized to establish Redevelopment Districts and prepare Tax Increment Financing Redevelopment Project Plans. TIF allows municipalities to pay for public improvements related to redevelopment districts whereby the property taxes in a district are frozen, and the incremental increase in property taxes due to a new development, as well as a city's unrestricted 1% sales tax generated as a result of the development, can go to pay eligible project costs. Eligible project costs may include horizontal infrastructure improvements, land acquisition costs, demolition costs, and other fees associated with project redevelopment within a redevelopment district.

Transient Guest Tax

A transient guest tax of eight percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 18.

U**Use Tax**

A tax on goods from outside Kansas purchased by individuals and businesses in Kansas which are used, stored or consumed in Kansas.

V**W****X****Y****Z****LIST OF ACRONYMS.****ACEC**

American Council of Engineering Companies

ACFR

Annual Comprehensive Financial Report

ARPA

American Rescue Plan Act

APPA

American Public Power Association

BOTA

Board of Tax Appeals

BD

Benefit District

CARS

County Assistance Road System

CCTV

Closed-Circuit Television

CDBG

Community Development Block Grant

CID

Community Improvement District

CIE

Capital Improvement Element

CIP

Capital Improvement Program

FAA

Federal Aviation Administration

FOG

Fats, Oil and Grease

FTE

Full-Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

GO

General Obligation

HUD

Department of Housing and Urban Development

ISSTF

Infrastructure Special Sales Tax Fund

IT

Information Technology

KCWRRF

Kill Creek Water Resource Recovery Facility

KDOT

Kansas Department of Transportation

KDWP

Kansas Department of Wildlife and Parks

K.S.A.

Kansas Statutes Annotated

LKM

League of Kansas Municipalities

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MFA

Municipalities Fight Addiction

MW

Megawatt

PAFR

Popular Annual Financial Report

PCI

Pavement Condition Index

RNR

Revenue Neutral Rate

SB

Senate Bill

SBD

Special Benefit District

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

TIF

Tax Increment Financing

USD

Unified School District

VERF

Vehicle and Equipment Replacement Fund

WWTP

Wastewater Treatment Plant