



2026

BUDGET IN BRIEF

A RESIDENT'S GUIDE TO THE BUDGET



GOVERNING BODY

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



Todd Winters
MAYOR



Mark Baldwin
COUNCIL PRESIDENT



Kacy Deaton
COUNCIL VICE PRESIDENT



Steve Shute
COUNCILMEMBER



Mark Wiehn
COUNCILMEMBER

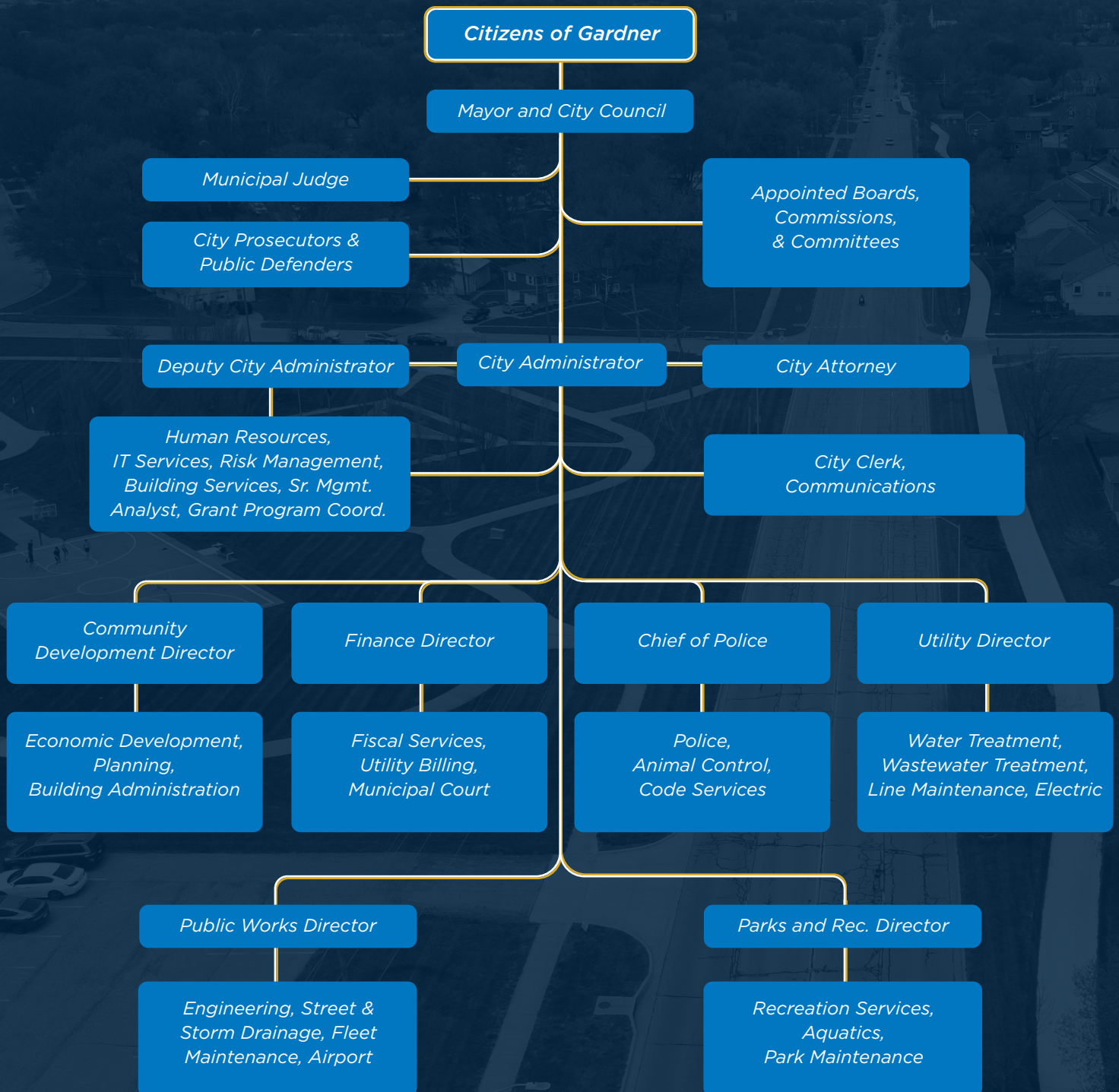


Steve McNeer
COUNCILMEMBER

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.



ORGANIZATIONAL STRUCTURE



2026 BUDGET HIGHLIGHTS

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



PROMOTE ECONOMIC DEVELOPMENT

- \$10,503,000 for 167th St. from Center to Moonlight (2026/2027)
- \$14,920,000 for 175th St. and Clare Rd. Improvements (2025/2026)
- \$3,664,000 for Airport Terminal Building Replacement (2026/2027)
- \$5,000,000 for Kill Creek Interceptor Improvements (2026)
- \$10,250,000 for New Water Transmission Line (2026)



IMPROVE QUALITY OF LIFE

- \$3,500,000 for Turf Baseball/Softball Fields (2026)



INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT

- \$930,000 for replacing the Fuel Facility at the Gardner Municipal Airport (2025/2026)
- \$400,000 for demolition on Airport Tract E (2026)
- \$1,350,000 for Grand St. from Pine St. to Center St. (2025/2026)
- \$1,111,000 for Old 56 Improvements (2026)

2026 budget supports 183.5 FTEs, including the following new positions: an IT Specialist, two Line Maintenance Workers, a SCADA Specialist, and two Journeyman Linemen.



FISCAL STEWARDSHIP

- The estimated mill levy for the 2026 Budget is 18.172; the same as the prior year.
- Strong General Fund reserves of 33% of expenditures projected at the end of 2026.
- Planned water rate increase of 4.7% annually until 2031 to support debt service for water infrastructure projects.
- Planned sewer rate increase of 4.2% annually until 2031 to support the planned expansion of Kill Creek Resource Recovery Facility and sewer conveyance system improvements.

FINANCIAL STRUCTURE

Gardner's 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.

FUND CATEGORIES

General Fund

Capital Improvement Reserve Fund

Enterprise Funds

Electric, Water, Wastewater, and Airport

Debt Service Fund

Special Revenue Funds

Economic Development, Main Street Marketplace TIF, Main Street Marketplace CID, Law Enforcement Trust, Land Bank, Plaza South CID, American Recovery Plan Act (ARPA), Municipalities Fight Addiction, Special Alcohol & Drug, Special Parks and Recreation, and Special Olympics

Capital Project Funds

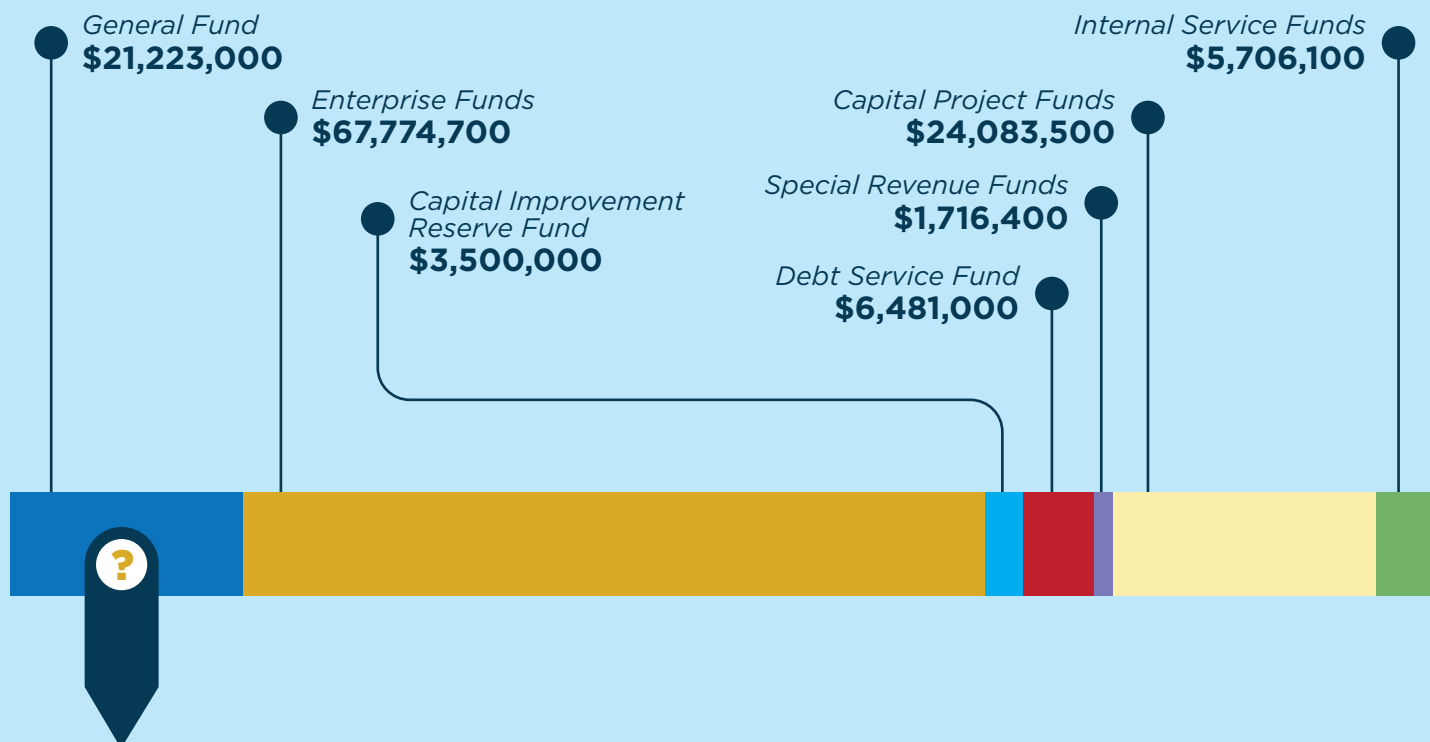
Park Improvement, Infrastructure Special Sales Tax, Special Highway, Street Improvement, Benefit District Project, Vehicle and Equipment Replacement

Internal Service Funds

Risk Services, Information Technology Services, Building Services, Utility Billing Services, and Fleet Services

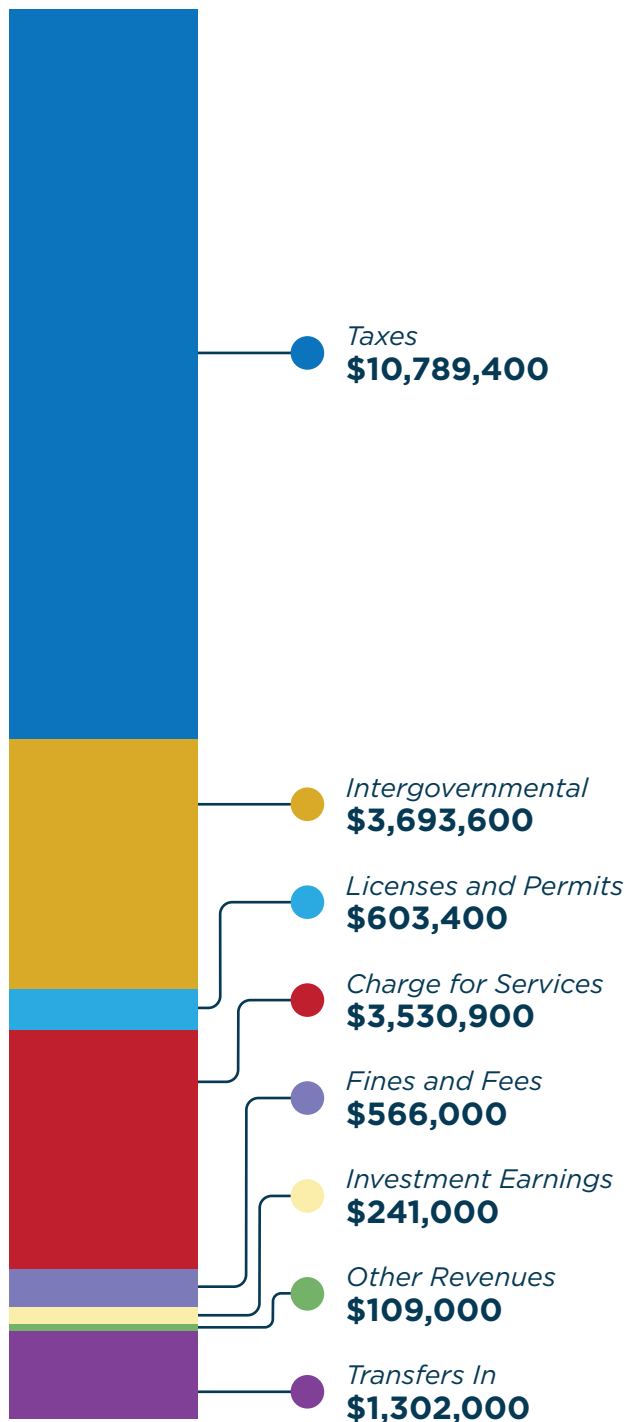
2026 BUDGETED USES BY FUND TYPE

Total = \$130,484,700



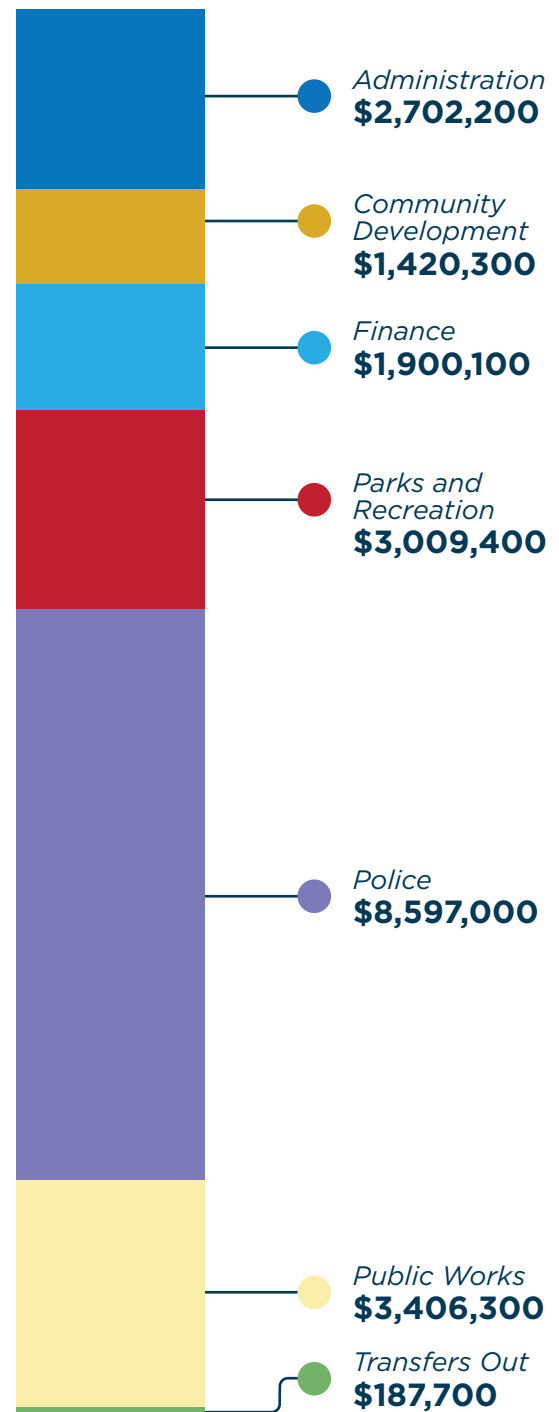
WHERE THE GENERAL FUND MONEY COMES FROM:

2026 General Fund Sources
\$ 20,835,300



WHERE THE GENERAL FUND MONEY GOES:

2026 General Fund Uses
\$21,223,000

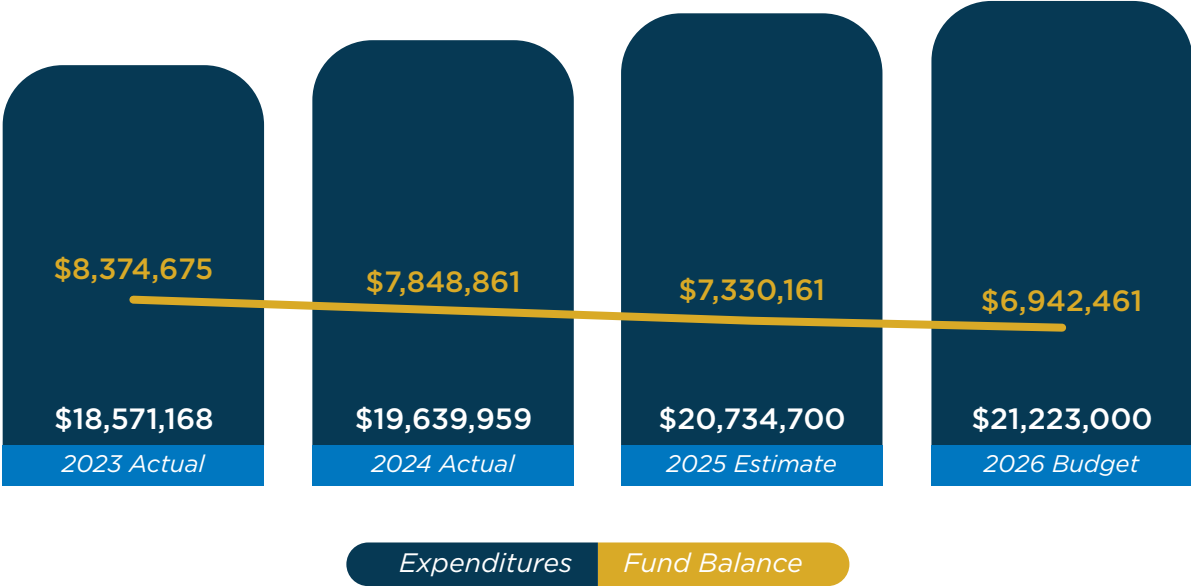


GENERAL FUND BALANCE

The City’s target General Fund balance is 30% of annual expenditures. At the end of 2024, the balance was \$7.8 million, or 40% of expenditures. The City plans to gradually reduce the fund balance to the

30% target. The 2026 budgeted expenditures are 2.4% higher than the 2025 estimate, driven by rising operating costs and scheduled equipment replacements and upgrades. General Fund is the City’s primary fund and is used to account for all monies not dedicated to a specific purpose.

GENERAL FUND BALANCE VS. EXPENDITURES



GENERAL FUND MULTI-YEAR SUMMARY

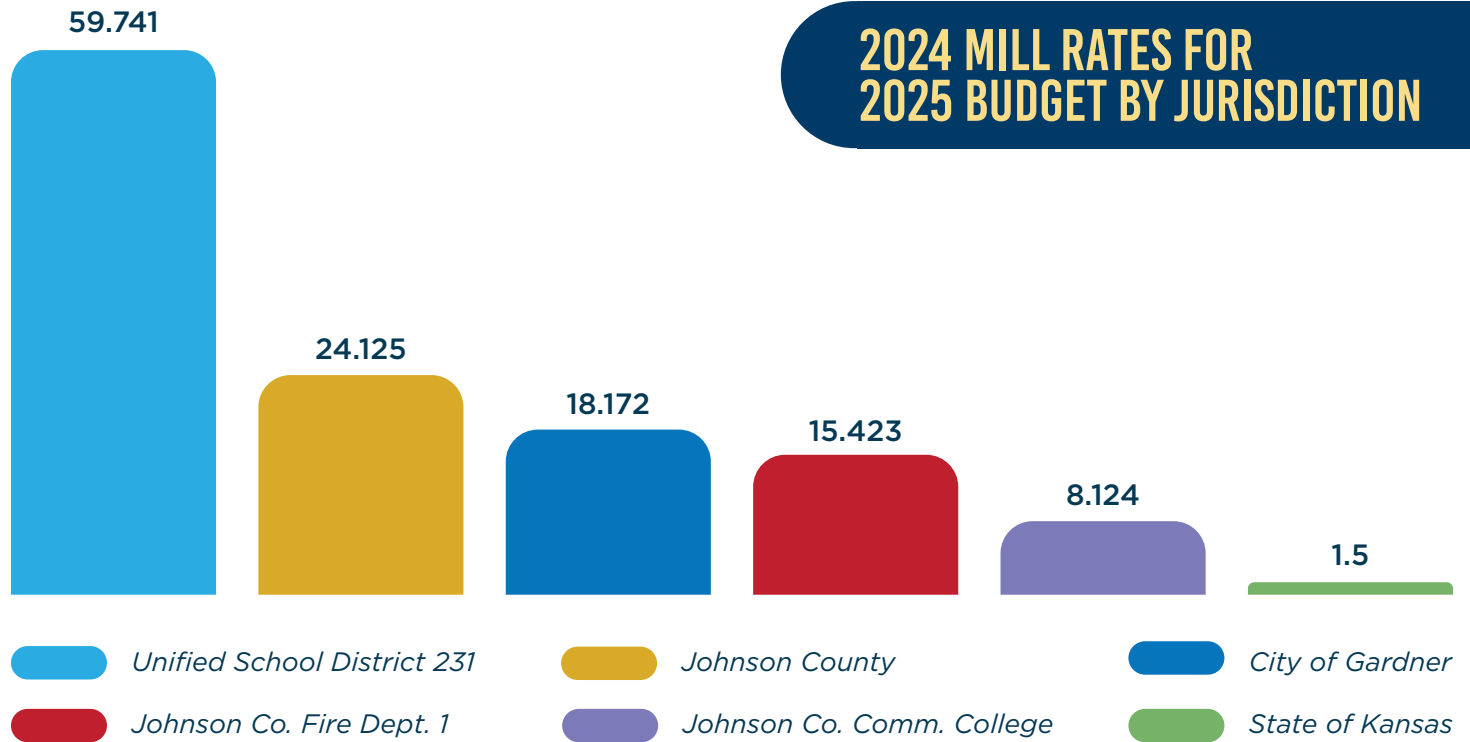
General Fund	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Fund Balance 1/01	8,818,092	8,374,675	7,848,861	7,330,161
Revenues	18,127,751	19,114,145	20,216,000	20,835,300
Expenditures	18,571,168	19,639,959	20,734,700	21,223,000
Surplus/(Shortfall)	(443,417)	(525,814)	(518,700)	(387,700)
Fund Balance 12/31	8,374,675	7,848,861	7,330,161	6,942,461
Funds Available as % of Expenditures	45%	40%	35%	33%

PROPERTY TAX ALLOCATION

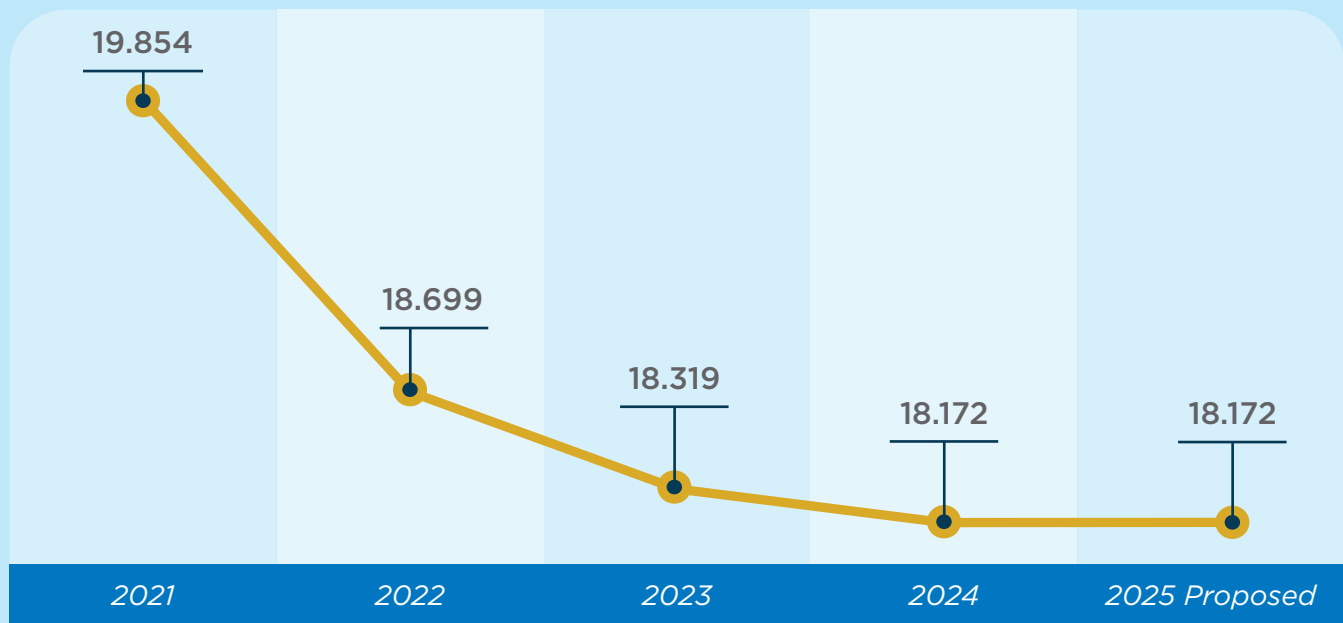
The total overlapping mill rate for the 2025 budget was 127.085. The City of Gardner's 2024 mill rate for the 2025 budget was 18.172. For every dollar of property tax, a resident or

business paid in 2025, 14.3% went to the City of Gardner.

The City of Gardner is proposing a flat mill rate of 18.172 for the 2026 budget. Johnson County will provide the final assessed valuation in November and will calculate the final mill levy for each jurisdiction.



GARDNER HISTORICAL MILL RATES



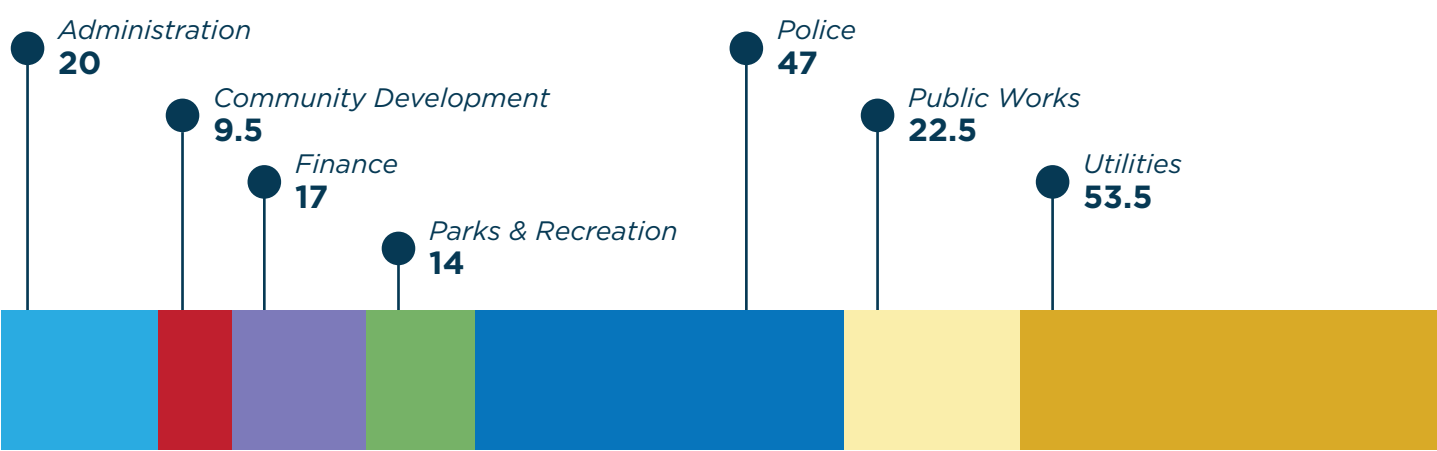
CHANGES TO STAFFING LEVELS

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.

FULL-TIME-EQUIVALENT POSITIONS

Department	2024	2025	2026
Administration	18	19	20
Community Development	10.5	9.5	9.5
Finance	16	17	17
Parks and Recreation	14	14	14
Police	46	47	47
Public Works	21.5	22.5	22.5
Utilities	48.5	48.5	53.5
Total	174.5	177.5	183.5

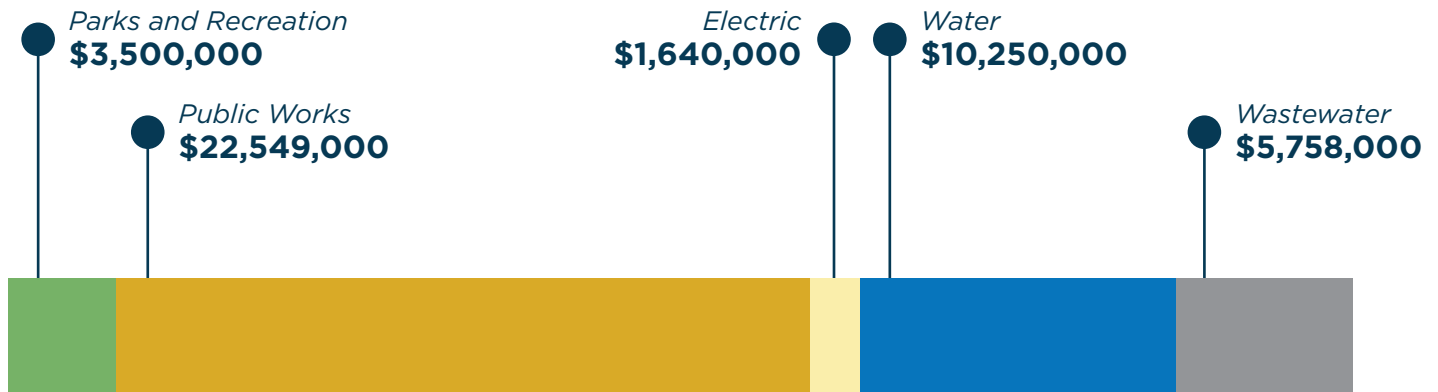
2026 BUDGET: NUMBER OF FTEs



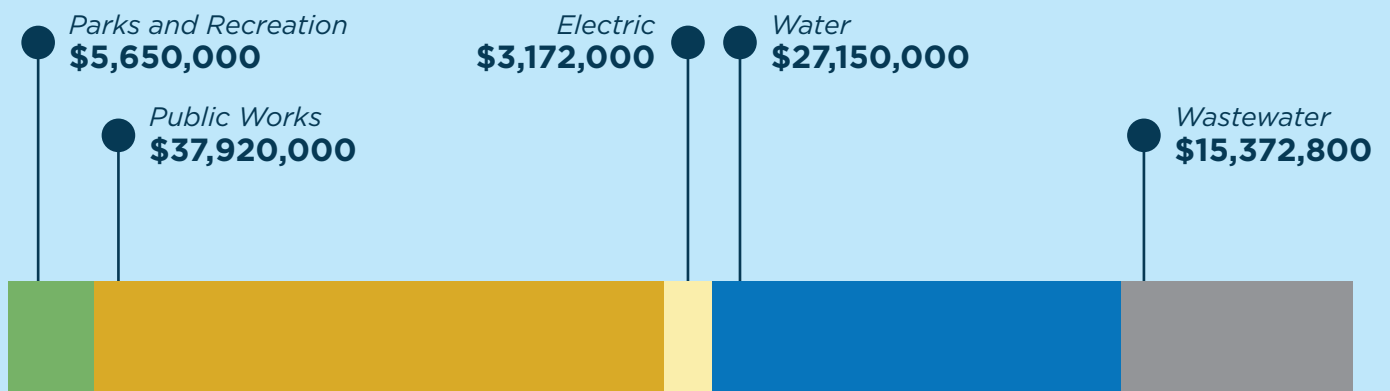
CAPITAL IMPROVEMENT PROGRAM (CIP)

The Capital Improvement Program is a 5-year planning tool for financing the purchase and/or construction of capital improvement including infrastructure, facilities, land acquisition, and parks. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans, development activity, and input from citizens. Department Directors develop and prioritize project requests to address the identified community needs. A capital expenditure is defined as an expenditure that results in the acquisition of or addition to capital assets. All significant non-recurring capital expenditures over \$25,000 are included in the 5-year CIP. The Capital Projects are typically funded by a combination of taxes, grants, utility revenues, impact fees, and debt proceeds.

2026 Capital Budget = **\$43,697,000**



2026-2030 CIP = **\$89,264,800**





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

Draft 2026 Budget Book



www.GardnerKansas.gov



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