

2027

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.

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.

Steve McNeer
COUNCILMEMBER

Mark Wiehn
COUNCILMEMBER

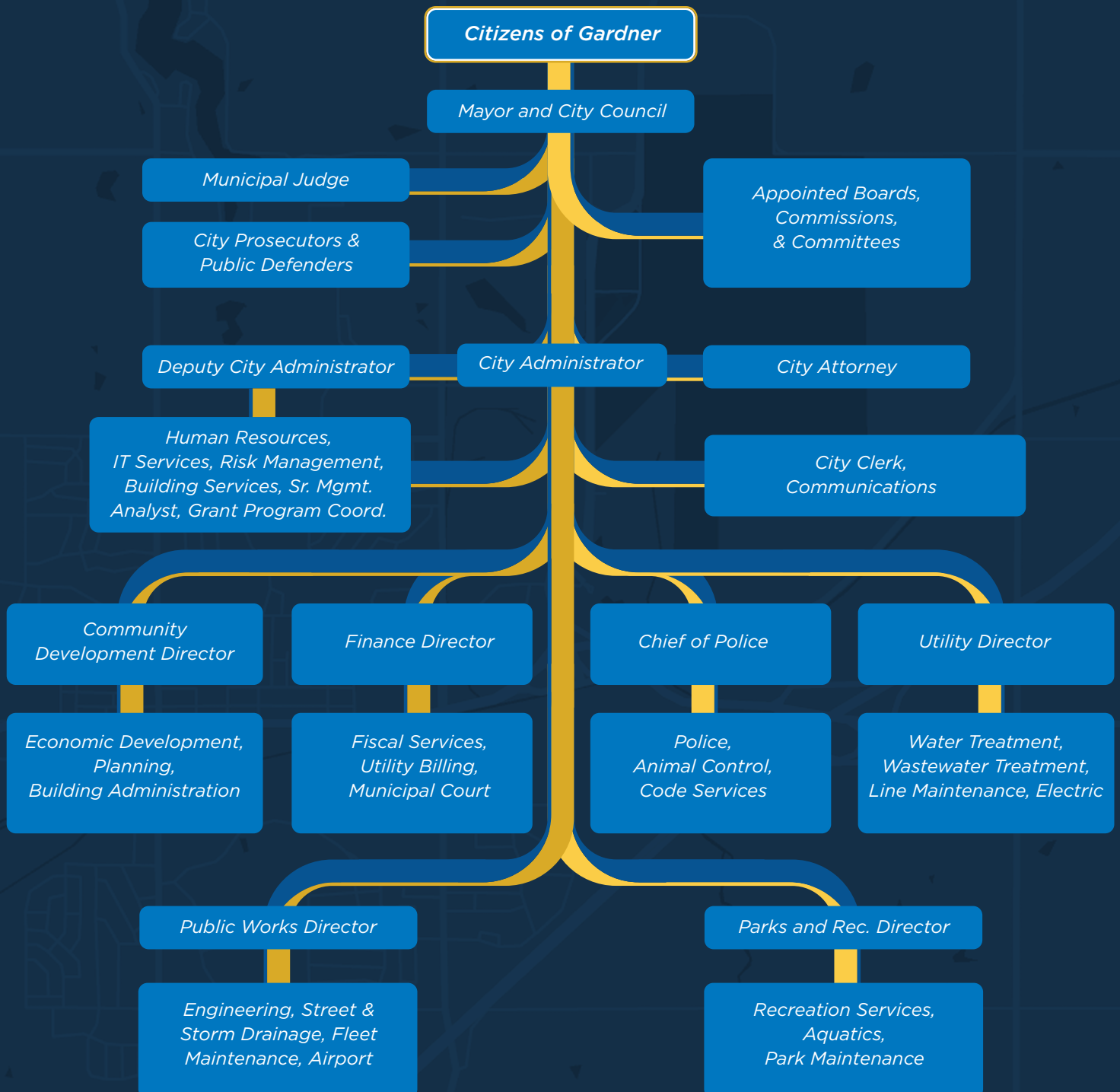
Kelly Johnson
COUNCILMEMBER

Kacy Deaton
COUNCIL VICE PRESIDENT

Todd Winters
MAYOR

Mark Baldwin
COUNCIL PRESIDENT

ORGANIZATIONAL STRUCTURE



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: 167 th St. from Center to Moonlight
- \$144,800: East Lift Station Improvements

IMPROVE QUALITY OF LIFE

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



INCREASE INFRASTRUCTURE AND ASSET MANAGEMENT

- \$295,000: new dump truck for the Public Works Department (2026 Revised Budget)
- \$300,000: new phone system (2026 Revised Budget)
- \$1,800,000: Moonlight Rd., Warren to 167th St.
- \$3,900,000: Oxidation Ditch Mixers/Rotors at Kill Creek Water Resource Recovery Facility
- \$350,000: 183rd St. Water Tower Rehab
- \$150,000: new trailer jetter for the Line Maintenance Division
- \$75,000: new dump truck for the Line Maintenance Division
- \$378,000: 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



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 planned expansion of Kill Creek Water Resource Recovery Facility and sewer conveyance system improvements.

FINANCIAL STRUCTURE

Gardner's financial structure 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

\$22,554,500

Enterprise Funds

Electric, Water, Wastewater, & Airport

\$50,567,600

Capital Improvement Reserve Fund

\$4,155,600

Debt Service Fund

\$6,428,900

Capital Project Funds

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

\$22,679,400

Special Revenue Funds

Economic Development, Main Street
Marketplace TIF, Main Street
Marketplace CID, Law Enforcement
Trust, Land Bank, Plaza South CID,
Municipalities Fight Addiction, Special
Alcohol & Drug, Special Parks and
Recreation, and Special Olympics

\$2,407,600

Internal Service Funds

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

\$6,000,500

2027 BUDGETED USES BY FUND TYPE

\$114,794,100

General Fund
\$22,554,500

Enterprise Funds
\$50,567,600

Capital Improvement
Reserve Fund
\$4,155,600

Debt Service Fund
\$6,428,900

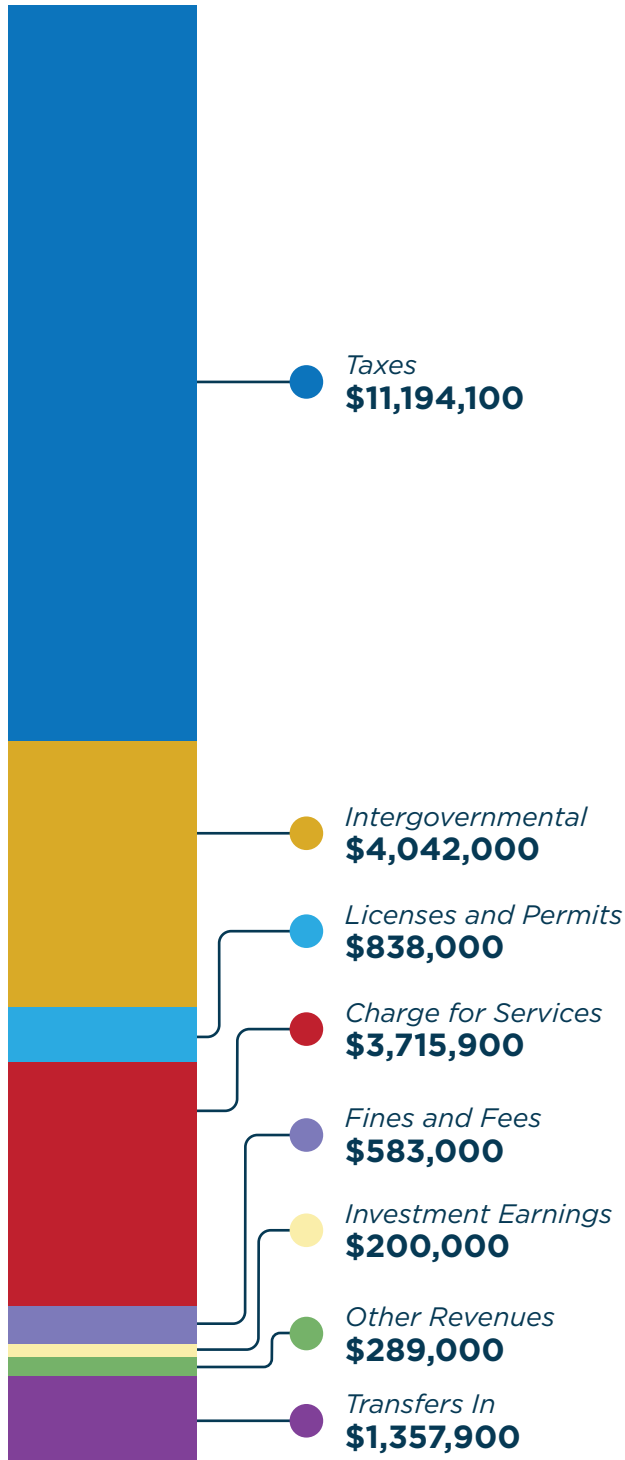
Capital Project Funds
\$22,679,400

Internal Service Funds
\$6,000,500
Special Revenue Funds
\$2,407,600

FUND DETAILS ON
NEXT PAGE

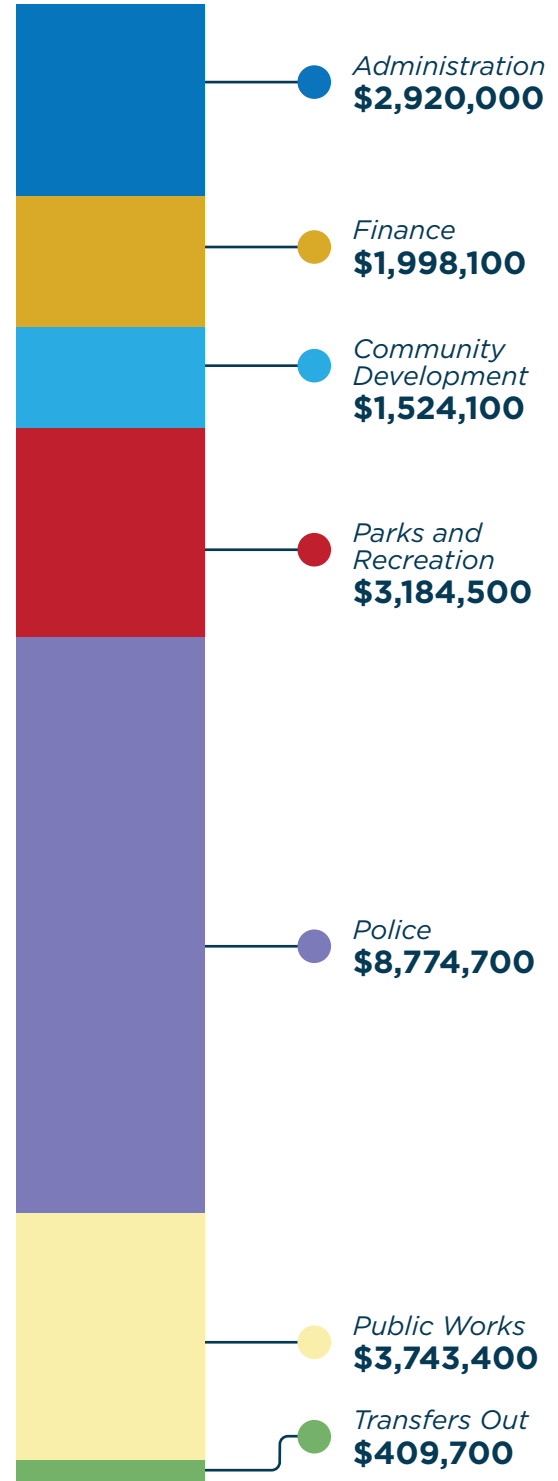
WHERE THE GENERAL FUND MONEY COMES FROM:

2027 General Fund Sources
\$22,219,900



WHERE THE GENERAL FUND MONEY GOES:

2027 General Fund Uses
\$22,554,500



GENERAL FUND BALANCE

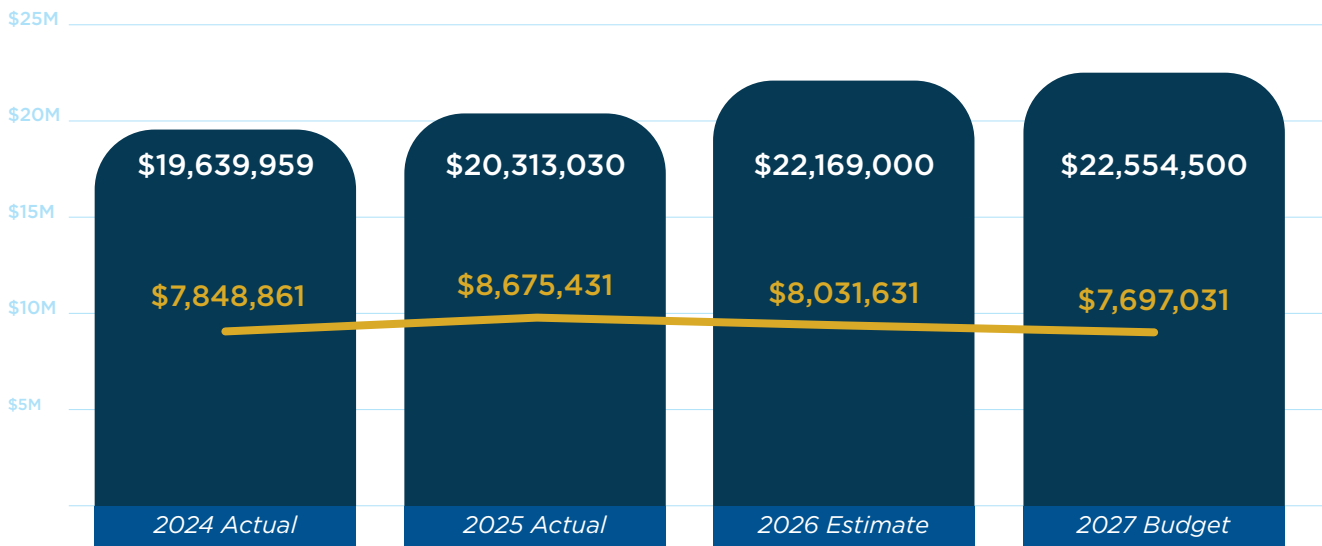
The City's target General Fund balance is 30% of annual expenditures. At the end of 2025, the balance was \$8.7 million, or 43% of expenditures. The City plans to gradually reduce the fund balance to the 30% target.

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 BALANCE VS. EXPENDITURES

Expenditures

Fund Balance



GENERAL FUND MULTI-YEAR SUMMARY

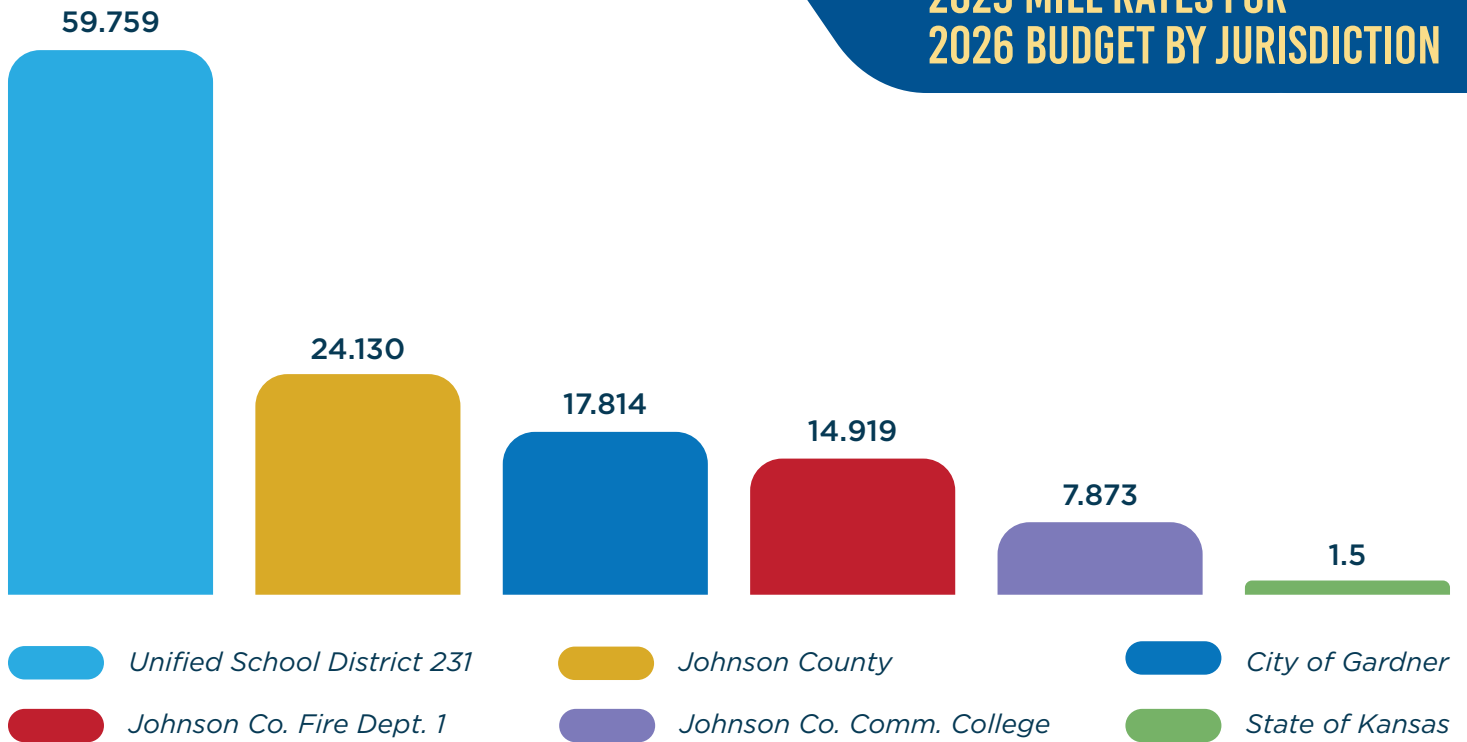
General Fund	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
Fund Balance 1/01	\$8,374,675	\$7,848,861	\$8,675,431	\$8,031,631
Revenues	\$19,114,145	\$21,139,600	\$21,525,200	\$22,219,900
Expenditures	\$19,639,959	\$20,313,030	\$22,169,000	\$22,554,500
Surplus/(Shortfall)	(\$525,814)	\$826,570	(\$643,800)	(\$334,600)
Fund Balance 12/31	\$7,848,861	\$8,675,431	\$8,031,631	\$7,697,031
Funds Available as % of Expenditures	40%	43%	36%	34%

PROPERTY TAX ALLOCATION

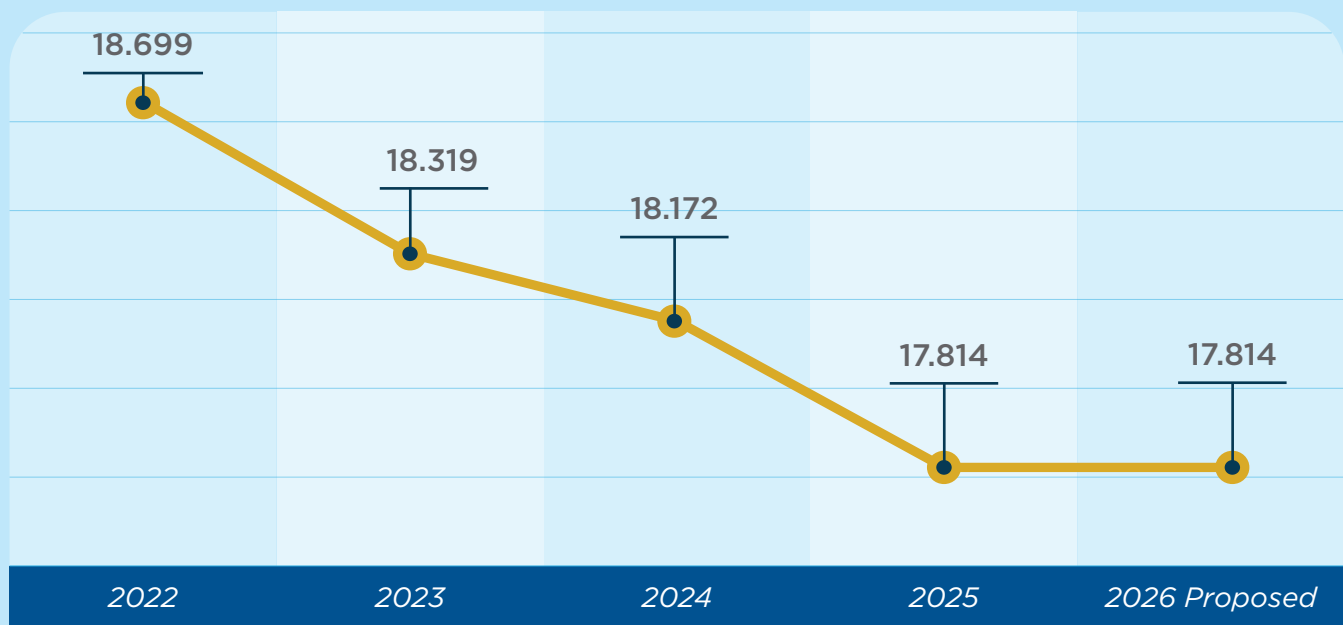
The total overlapping mill rate for the 2026 budget was 125.995. The City of Gardner's 2025 mill rate for the 2026 budget was 17.814. For every dollar of property tax, a resident or business paid

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 BY JURISDICTION



GARDNER HISTORICAL MILL RATES



CHANGES TO STAFFING LEVELS

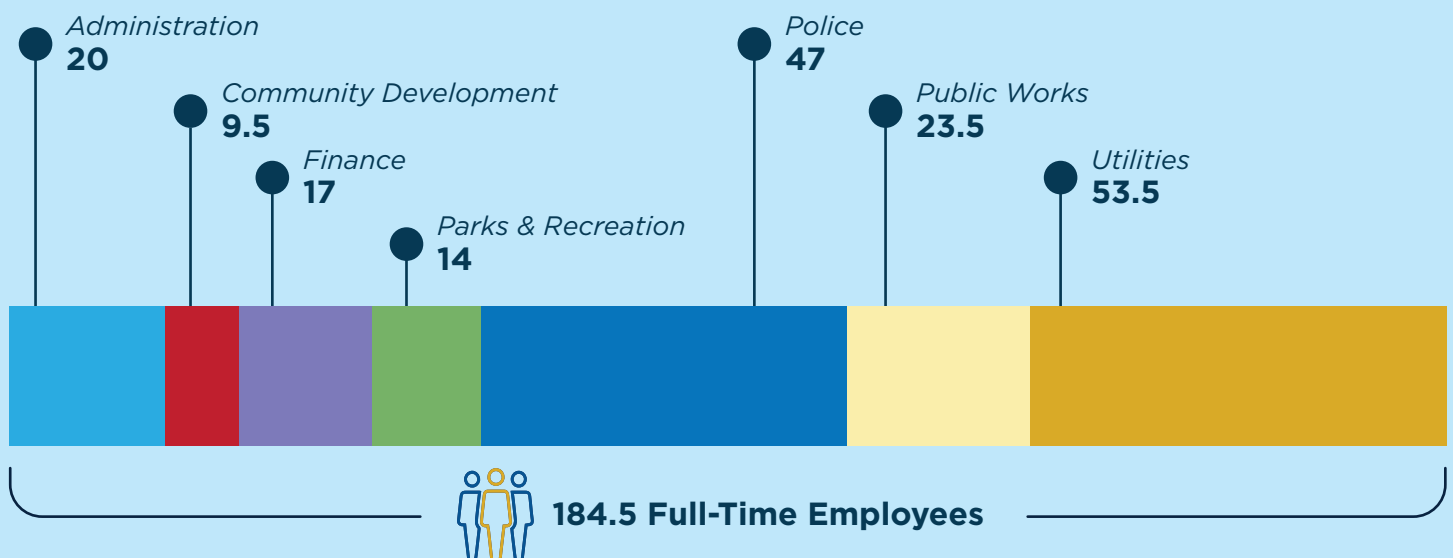
The 2027 Budget includes funding for a new Street Maintenance Worker, along with the purchase of new milling equipment to be funded through the Infrastructure

Special Sales Tax Fund. These additions support an expanded street maintenance program that will allow the City to perform certain repairs in-house when doing so is more cost-effective than outsourcing the work.

FULL-TIME-EQUIVALENT POSITIONS

Department	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
Total	177.5	183.5	184.5

2027 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.

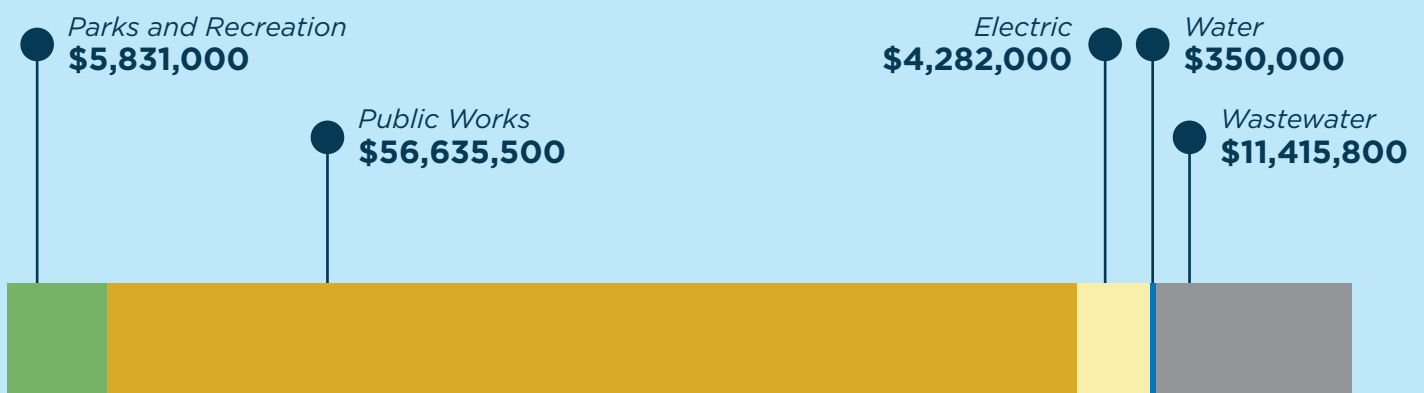
2027 CAPITAL BUDGET

\$22,302,100



2027-2031 CIP

\$78,514,300



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

Draft 2027 Budget Book



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