



ADOPTED FISCAL YEAR 2019-2020 REVISED BUDGET

TRANSFORMATION

2.0





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

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

Responsibilities of the Governing Body include:

- Enacting ordinances for the proper governing of the City
- Approving changes in the Municipal Code as required
- Adopting the annual budget and related financial documents; awarding municipal contracts
- Establishing all other policies necessary to promote the health, safety and welfare of the City and its residents
- Appointing the City Administrator and representing the City to the public and other governmental bodies



Steve Shute
Mayor



Lee Moore
Council President



Rich Melton
Council Vice President



Dr. Todd Winters
Councilmember



Mark Baldwin
Councilmember



Randy Gregorcyk
Councilmember

Gardner, Kansas

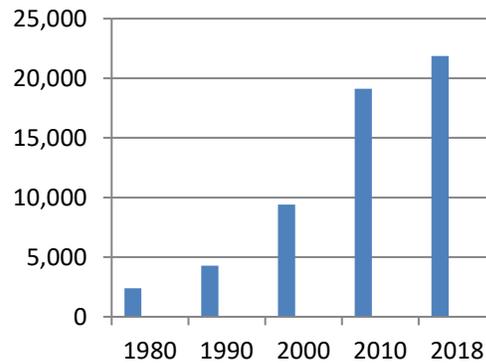
Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along the route of the Santa Fe and Oregon Trails. Presently, Gardner is home to over 21,000 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

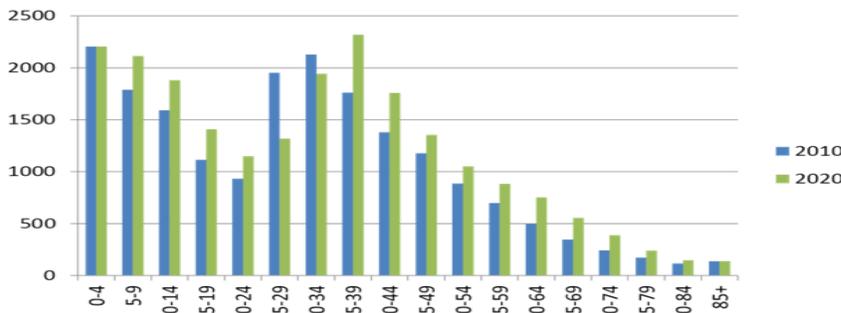
Population Growth

The 2018 population of 21,871 was a 14.3% increase from 2010.

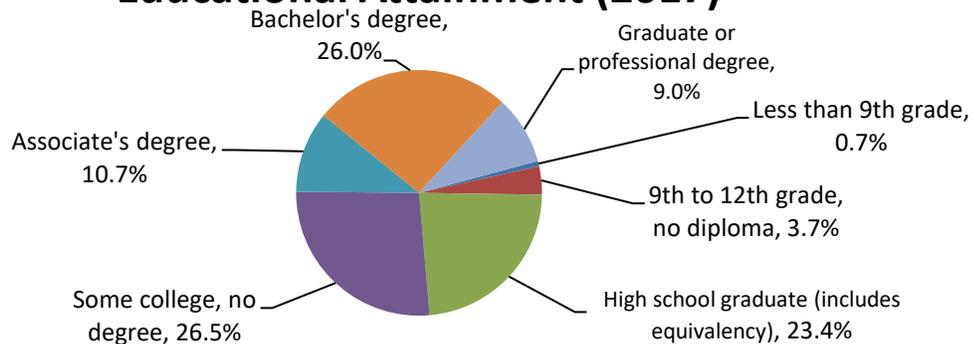
Year	Population
2018	21,871
2010	19,123
2000	9,396
1990	4,277
1980	2,392



Gardner's population 10-year comparison



Educational Attainment (2017)



Source: US Census Bureau

Housing (2017)

Total housing units	7,578	
Occupied housing units	7,173	94.7%
Vacant housing units	405	5.3%
Homeowner vacancy rate	2.2%	
Rental vacancy rate	3.1%	

Poverty (2017)

Population below poverty level	903
Age:	
Under 18 years	35.10%
18 to 64 years	61.02%
65 years and over	3.88%

UNITS IN STRUCTURE

Total housing units	7,578	
1-unit, detached	4,704	62.1%
1-unit, attached	1,127	14.9%
2 units	74	1.0%
3 or 4 units	250	3.3%
5 to 9 units	737	9.7%
10 to 19 units	127	1.7%
20 or more units	179	2.3%
Mobile home	380	5.0%
Boat, RV, van, etc.	0	0.0%

Male	48.5%
Female	51.5%
Race:	
White	87.8%
Black	3.5%
Asian	1.8%
Other	2.5%
Two or more races	4.4%

Demographic Overview (2017)

32.0 yrs	Gardner median resident age
36.3 yrs	Kansas median resident age
\$ 71,945	Gardner estimated median household income
\$ 55,477	Kansas estimated median household income
\$169,500	Gardner estimated median house or condo value
\$139,200	Kansas estimated median house or condo value
\$ 1,033	Gardner median gross rent

Source: US Census Bureau

Local Employers

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	960
Epic Landscape Productions	Landscape Services	298
Wal-Mart	Retail	265
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	174
Excelligence Learning Corp	Warehouse logistics, Manufacturing and call center facility	150
City of Gardner	Municipal Government and Services	146
Price Chopper	Grocery	130
TradeNet Publishing	Publishing	130
Coleman	Warehouse/Distribution	90
D.O.T. Label	Packaging products	87
Medical Lodge Gardner	Nursing/Rehabilitation	83

Source: City of Gardner Business and Economic Development Department

Principal Tax Payers

Taxpayer	Type of Business	Taxable Assessed Value
Wal-Mart	Retail	3,944,500
Moonlight Apartments LLC	Real Estate	2,751,375
Horizon Trails, LLC	Real Estate	1,726,150
Conestoga TitleHolder LLC	Real Estate	1,267,060
Martens Rentals, LLC	Real Estate	1,232,194
Axiom-Aspen, LLC	Real Estate	1,177,140
First Choice Properties, Inc	Real Estate	1,184,730
Kansas Gas Service	Utilities	1,115,105
Bristol Partner XVI, LLC	Real Estate	1,105,750
Energy Center Industrial, LLC	Real Estate	1,084,250

Source: Johnson County Clerk's Office

USD 231 – Gardner Edgerton School District

USD 231 includes 7 elementary schools, 3 middle schools and 1 high school that serve over 5,800 students annually from both Gardner and Edgerton, Kansas.

Elementary Schools

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

Middle Schools

Pioneer Ridge Middle School
 Wheatridge Middle School
 Trail Ridge Middle School

High Schools

Gardner Edgerton High School



371 students graduated from Gardner Edgerton High School in 2019

Source: Unified School District No. 231

Recognitions

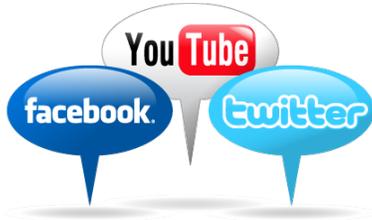
- 3rd Fastest Growing City in Kansas (Kansas City Business Journal 2018)

Recent City Awards

- **Distinguished Budget Presentation Award**
Awarded by the Government Finance Officers Association of the United States and Canada for fulfilling nationally recognized guidelines, as well as achieved a budget rated “proficient” in the following four categories that are designed to assess how well the budget serves as a: 1) policy document, 2) financial, 3) an operations guide, 4) communications device.
- **Tree City USA**
Gardner achieved Tree City USA status by meeting four core standards of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.
- **Certificate of Achievement for Excellence in Financial Reporting**
The Finance Department is recognized by the Government Finance Officers Association (GFOA) for their work on the annual Comprehensive Annual Financial Report (CAFR). The Certificate of Achievement for Excellence in Financial Reporting Program is awarded to state and local governments in recognition of financial reports that evidence the spirit of transparency and full disclosure.
- **Water Treatment Award**
The City of Gardner Hillsdale Water Treatment Facility received a Quality Achievement Award for its high-quality fluoridation practice of consistently adjusting the water fluoride content to the appropriate levels. The proper fluoride adjustments serve as a safe and effective method to prevent tooth decay. Gardner was one of only 29 cities in Kansas to receive such recognition.
- **Wastewater Plant of the Year**
The Kansas Water Environment Association named the City of Gardner’s Wastewater Treatment Plant as the 2016 Plant of the Year in Class 4 for their process of converting wastewater into an effluent that can either be reused or returned to the water cycle with minimal environmental impact.
- **Innovative Recreation Program Award**
The Kansas Recreation and Park Association (KRPA) recognized the city’s Smoke on the Trails/Grand Slam Beer and Wine Festival held I September 2017. This annual KRPA award recognizes outstanding new or innovative programs that represent Kansas’ best in the Parks and Recreation field.
- **Blue Chip Award**
Gardner received the Blue Cross Blue Shield- Blue Chip Award for encouraging and supporting healthy lifestyles through programs, initiatives, policies, recreation facilities and community-wide events.
- **Water 50-Year Service Award**
The city received a 50-year service award for properly fluoridating the city’s water for more than 50 years. The proper use of fluoride serves as a safe and effective method to prevent tooth decay. This award also recognizes the city for its contribution to the worlds’ top 20 public health achievements.
- **2018 Healthy KC Silver Level Certification**
Healthy KC recognized the city with a silver level “Workplace Wellness Certification” for its health and wellness program. Each company was evaluated on their efforts to encourage good health by providing education on nutrition, physical activity, tobacco cessation, work-life balance and more.

- **2018 ICMA Certificate of Excellence for Performance Management**
The International City/County Management Association (ICMA) awards this certificate to governmental entities that demonstrate a commitment to collecting, using and sharing performance data to enhance transparency and continually improve their organizations and communities. This certificate is the highest level of recognition awarded.

City Communications



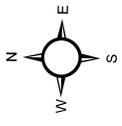
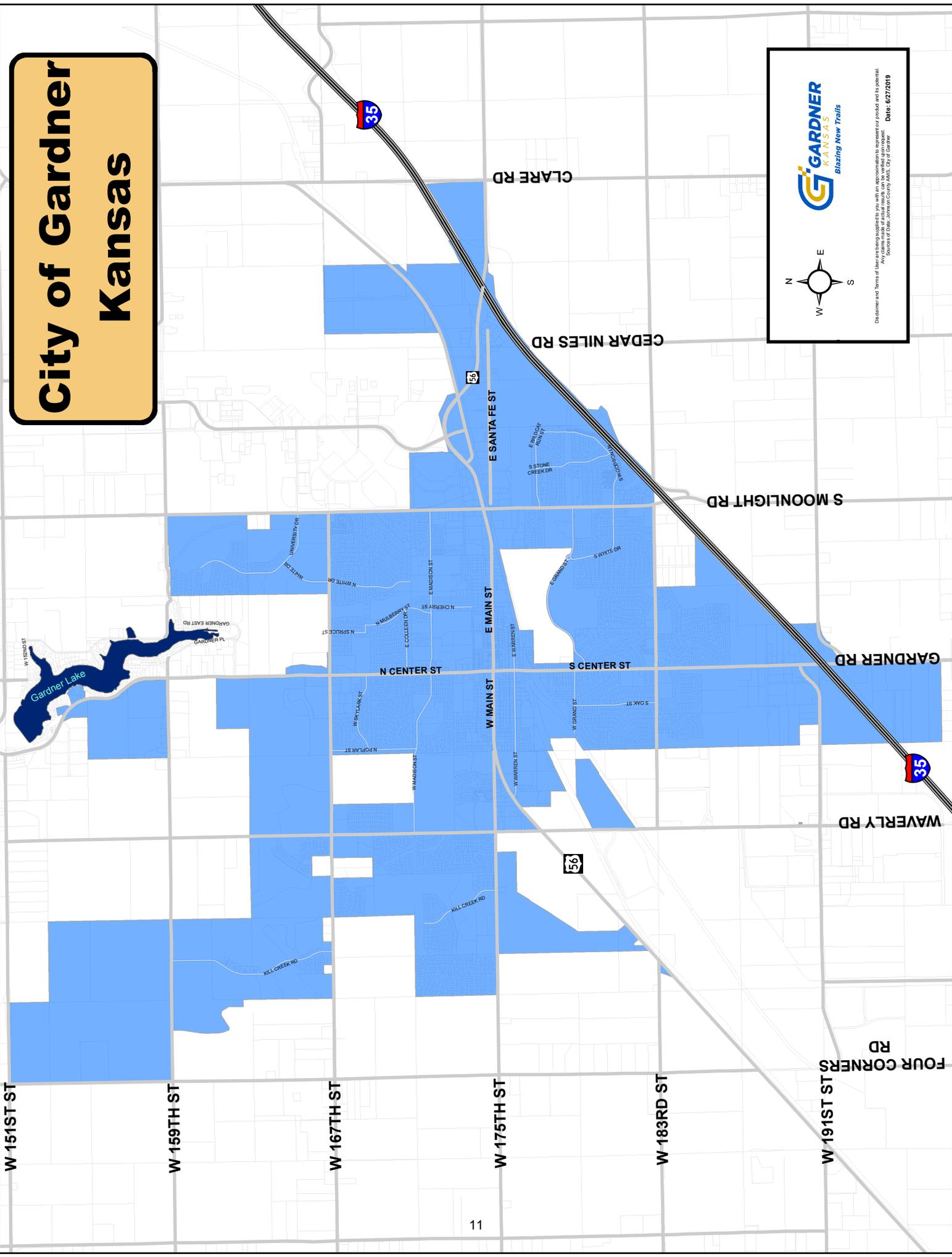
www.gardnerkansas.gov

www.facebook.com/CityofGardnerKSGovernment

www.youtube.com/CityofGardnerKS

www.twitter.com/GardnerKansas

City of Gardner Kansas



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To the Mayor and City Council,

Introduction

Gardner's first biennial budget is a collaborative effort of the Governing Body, City staff, and community stakeholders to continue strategically facilitating the economic transformation of our City to an increasingly thriving, vibrant community.

The FY 2019-2020 budget represents a thoughtfully developed, longer-term commitment to providing resources to continue our mission: *To provide exceptional services that benefit and enrich our community.* As such, the budget contains the key elements listed below.

- It is structurally sound, as represented by adequate reserves in both tax levy funds and the utility funds at the end of FY 2020.
- It is future-oriented; including bolstered funding for our development partners and visionary innovation initiatives to enhance tourism, marketing, and entrepreneurship to encourage development and the continuing diversification of our tax base.
- It provides for continued service excellence and infrastructure needs for our residents and businesses while preparing for long-term growth.
- It is fiscally responsible and sustainable, having an estimated mill levy of 20.720 mills for FY2020; the same mill levy as FY 2019. Electric rate changes (residential will decrease 2% and commercial will increase slightly) will be budget neutral and there will be no increase to wastewater rates. Water rates will increase 3.7% in 2020 to help support the future debt service of the new water treatment plant expansion.

The journey to a flourishing, sustainable city continues with *"FY 2019-2020 Biennial Budget: Transformation 2.0"*. The Biennial FY 2019-2020 Budget totals \$89.8 million and \$68.7 million, respectively. The total mill rate is 20.720, the same as FY2019, which will generate \$2.8 million in General Fund Ad Valorem tax revenue and \$1.3 million in the Debt Service Fund in 2020 to provide funding to maintain operations, provide services, and strategically position for the future.

Background

Since 1990, Gardner has experienced tremendous growth, catapulting from 3,200 to approximately 22,000 citizens. 2019 projections from the county appraiser indicate significant growth in assessed valuation, at 10.12% for taxable properties. Based on the 2019 projections, the City's overall market value increased from \$1.69 billion to \$1.84 billion, an additional 8.9%.

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

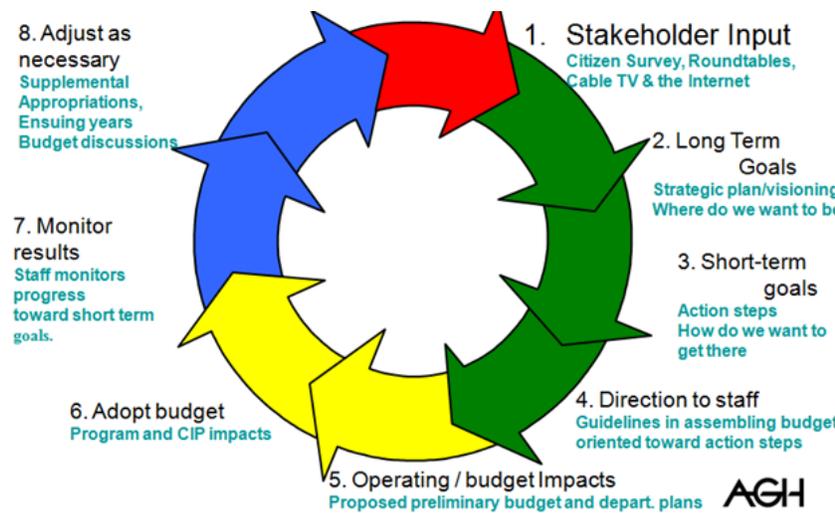
This development activity occurring prior to the construction of the inland port alerted the community that economic conditions were changing. Recognizing the pending growth wave and anchored by a primary commitment to bring economic development to the City, successive Governing Bodies, citizens, staff, and community stakeholders serving on various task forces and advisory committees rolled up their sleeves, and strategically planned Gardner’s future.

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

Budget Process

One of the Governing Body’s most important policy guidance functions is providing vision for the City. The budget serves as the City’s primary document detailing implementation of that vision.

Priority-Based Budgeting is a multi-year, “results based” planning process for achieving identified goals prioritized by the Governing Body; it includes evaluating results and making adjustments as needed. This collaborative process begins with stakeholder input to ensure that a community identifies the values and services that are most important. Priority-Based Budgeting allows the Governing Body and staff to make strategic decisions with limited resources and ultimately provides accountability for results.



The foundation of the process rests on the Governing Body’s previously identified four, long-term, “strategic goals” used to guide their vision – and funding decisions – for the budget:

- Promote Economic Development
- Increase Infrastructure/Asset Management
- Maintain/Improve Quality of Life
- Improve Fiscal Stewardship

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

As Priority-Based Budgeting is a cyclical planning tool, each budget cycle's initiatives build upon previous plans and/or achievements in a cycle of continuous process improvement. As a function of continuous process improvement, each budget process varies.

Gardner's first biennial budget cycle began with a November 2017 Council retreat, which included input from both the 2017 Governing Body and the 2018 Governing Body-elect. The Governing Bodies reviewed the community's collaborative, strategic planning work of the last five years resulting in the below visionary plans and their corresponding implementation tools used to guide the City from the community's vision through the ongoing economic transformation. These documents provide budget policy direction in their respective areas and complement the results-driven budget process.

The *City of Gardner Strategic Plan*, which is a comprehensive, multi-year roadmap for results that documents:

- Established goals, priorities and objectives
- Identified strategies to support those goals and objectives
- Measurement of results

At the November retreat, both Governing Bodies reviewed the Strategic Plan and confirmed it documented their goals (budget policy) leading to its subsequent approval at the November 20, 2017 Council meeting.

By approval of the Strategic Plan, the Governing Body determined the majority of long-term, budget policy directives, as documented in the plan. During the 2019-2020 budget process – and beyond – initiatives and funding decisions will support:

- The four strategic goals
- Top priorities for each strategic goal
- Objectives for each priority

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

Promote Economic Development

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

Maintain/Improve Quality of Life

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

Increase Infrastructure/Asset Management

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

Improve Fiscal Stewardship

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

In 2018, Gardner secured \$105 million in private investment for new businesses and expansions accompanied by projections for over 460 new jobs, 135 new single-family homes, and 3 new housing subdivisions adding over 307 new single-family homes in the future.

Included in this flurry of development activity were two large projects facilitated by industrial revenue bonds paired with property tax abatements: a five-story, 84-room Hampton Inn with a 200-seat conference center and the 646,400 sq. ft. “Excelligence” warehouse logistics, manufacturing, and call center facility. The use of property tax abatements for these two projects is consistent with the City Council’s long-term strategic priority of promoting economic development and its economic development incentive policy. Gardner’s strategic plan, economic development strategy, and economic development incentive policy are available on the City’s website. A full cost-benefit analysis for the Hampton Inn Hotel can be found in the March 20, 2017 City Council Meeting Agenda Packet. The full benefit cost analysis for the “Excelligence” industrial project can be found in the October 16, 2017 City Council Meeting Agenda Packet. Both agenda packets can be found on the City’s website at www.gardnerkansas.gov.

In addition to the aforementioned projects, a CVS pharmacy, Scooter’s Coffee, and Planet Sub recently opened for business. In the last 12 months, several businesses have started construction or made announcements of pending construction: a 5,000 sq. ft. urgent care facility; a 60,000 sq. ft. new grocery store; the redevelopment of the current Price Chopper grocery store into new commercial uses; the development of two new pad sites for restaurants or retail; two new mixed-use developments that include approximately 100,000 sq. ft. of various retail/restaurant/office, 144 apartments, 136 assisted living units, and a 69,000 sq. ft. hotel; and a private wedding and community center development. Olathe Medical Center – a major, regional hospital – announced its first phase of construction for a 10,000 sq. ft. laboratory and special services facility; the total build out of 125,000 sq. ft. for additional medical facilities is planned over the next 5-10 years. Residential construction is also active; the City anticipates issuing 130 single-family home permits in 2019.

The City expects continuing diversification of the tax base and increased valuation over the next several years, although any significant increase in associated revenue will not likely occur until approximately 2 years following the construction wave, as announced projects become reality.

As evidenced, the economic transformation did not happen accidentally, it was strategically facilitated. The 5-year preparation period from 2013 through 2017 advanced the City from “*Vision to Transformation*” and provides the launching pad for the next phase “*FY 2019-2020 Biennial Budget: Transformation 2.0*”.

2019-2020 Biennial Budget Calendar

**Note: all dates are subject to change*

Phase 1

• Planning

January 2018

- 16th Council Meeting: Presentation - Funding Capacity Update
- 18th Administration distributes personnel request forms to departments
- 19th Administration distributes IT request forms to departments
- 29th Council Work Session: 175th & I-35 planning area exercise & policy direction
- 31st Administration sends CIP priority ranking models to departments

February 2018

- 9th Departments submit personnel requests to Administration
- 13th Departments submit 2019-2023 CIP priority ranking models to Administration
- 27th Departments submit IT requests to Administration

March 2018

- 2nd CIP Committee reviews project rankings and establishes City-wide rankings for CIP
- 5th Council Meeting: Review EOY 2017 budget/financial performance
- 12th Begin online citizens' budget survey (closed April 6)
- 23rd City departments submit 2019-2020 budget requests to Finance
- 26th - 30th Finance reviews City departments' budget requests and makes adjustments

Phase 2

• Budget Development

April 2018

- 2nd Council Work Session: Presentation - CIP
- 2nd Council Meeting: Outside agencies present 2017-2018 accomplishments and 2019-2020 budget proposals
- 2nd Administration distributes performance data forms

- 2nd - 6th Finance continues City departments' budget review and makes adjustments; creates first draft budget
- 3rd Economic Development Council determines Economic Development Reserve Fund (a.k.a. Transient Guest Tax) budget per Charter Ordinance No. 18
- 6th Online citizens' budget survey closed
- 9th - 20th City Administrator reviews budget draft and personnel requests with Leadership Team
- 16th Council Meeting: Presentations – review Citizens' online budget survey results and Economic Development Reserve Fund budget (a.k.a. Transient guest Tax Fund); determination of City's participation in health insurance premiums
- 19th Citizens Budget Forum
- 23rd City departments submit performance data to Administration
- 23rd – 26th City Administrator finalizes budget draft and personnel request with Leadership Team for Council consideration

May 2018

- 7th Council Meeting: Presentations – report on April 19th Citizens' Budget Forum; Recap 2019 YTD budget policy direction, review 2019-2020 personnel requests, vehicle replacement plan, proposed merit pool, and projected impact on EOY 2020 General Fund balance; obtain Council's 2019-2020 budget policy direction regarding staffing, vehicle replacements, merit pool, target EOY 2020 General Fund balance, and target 2019 mill levy
- 21st Council Meeting: Review impact of previous May 7 directives, obtain Council's additional budget direction, and confirm parameters for target EOY 2020 General Fund balance and 2019 mill levy
- 22nd Presentation of CIP to Planning Commission

Phase 3

• Governing Body Review

June 2018

- 18th Council Meeting: Presentation of recommended FY 2019-2020 Biennial Budget
- 22nd Finance submits FY 2019 "Notice of Budget Hearing" to official newspaper
- 27th Publication of FY 2019 "Notice of Budget Hearing" in official newspaper

July 2018

16th Council Meeting: Presentation of FY 2019-2020 recommended budget and conduct budget public hearing

Phase 4

- Budget Adoption

August 2018

6th Council Meeting: Approval of FY 2019-2020 Biennial Budget - Adopt FY 2019 budget with concurrent “conditional” adoption of FY 2020 budget

Phase 5

- Budget Review & Update

March 2019

18th Council Meeting: Review EOY 2018 budget/financial performance

June 2019

3rd - 11th City Administrator and Finance develop the Revised FY 2019-2020 Biennial Budget and 2019-2023 CIP

17th Council Meeting: Presentation of Revised FY 2019-2020 recommended budget

21st Finance submits FY 2020 “Notice of Budget Hearing” to official newspaper

26th Publication of FY 2020 “Notice of Budget Hearing” in official newspaper

July 2019

15th Council Meeting: Presentation of FY 2019-2020 recommended budget and conduct budget public hearing

Phase 6

- Revised Budget Adoption

August 2019

5th Council Meeting: Approval of Revised FY 2019-2020 – Adopt FY 2020 Budget

Budgeted Initiatives

Staff developed short-term goals and projects, known as “initiatives,” to support the Governing Body’s strategic goals. As aforementioned, in the Priority-Based Budgeting process, each budget cycle’s initiatives build upon previous plans and achievements in a cycle of continuous improvement. Consequently, some of the FY 2019-2020 Biennial Budget’s initiatives are continuing phases of previous multi-year initiatives. As the approved Strategic Plan is the comprehensive, multi-year roadmap for the results-driven budget process, following are the budget policy directives documented in the plan and the initiatives supporting them shown in italicized, blue font.

Promote Economic Development

- Diversify the tax base
 - Annex target growth areas
 - Expand business clusters
 - Encourage tourism
 - *Expand water treatment capacity*
 - *Update the Transportation Master Plan, including the I-35 & 175th Street southeast planning area*
 - *Economic Development Reserve Fund includes increased funding for development partners and Gardner Historical Museum*
 - *Innovation - “wired city” and “entrepreneurial ecosystem”*
 - *Tuscan Farm Residential Development*
 - *Main Street Market Place TIF*

Expansion of water treatment capacity supports the Strategic Plan priority to “diversify the tax base”, as additional capacity is needed for anticipated development. The project was identified in the City’s long-term schedule of capital projects – the Capital Improvement Element (CIE) – approved in late 2017. Construction is anticipated to start in 2019.

Development of the City’s two interchanges on I-35 is essential to securing its future. The Transportation Master Plan will be updated, including the southeast development area of I-35 & 175th Street interchange. Transportation planning for that area will facilitate future annexation and business recruitment.

Economic development partnerships will continue. Due to the expected 2019 opening of Hampton Inn, projections for transient guest tax revenue significantly increase beginning in the 4th quarter of 2019. Consequently, in 2020 the Chamber plans to form a Convention & Visitors Bureau (CVB) with the assistance of \$300,000 City funding over FY 2019-2020. Additional \$205,000 City funding is planned for Southwest Johnson County EDC (SWEDC) over the 3-year period FY 2018-2020. Formation of CVB and increased 2019-2020 funding of the Gardner Historical Museum supports the Strategic Plan objective to “encourage tourism”, and increased funding to SWEDC supports the strategic goal to “promote economic development.”

Innovation initiatives support the strategic goal “promote economic development”. The budget contains \$37,500 placeholders in both 2019-2020 to support planning and due diligence for the development of an entrepreneurial ecosystem. Due diligence is underway for a “wired city” initiative to provide high-speed fiber infrastructure to the community.

Phase 1 of the Tuscan Farm residential development is anticipated to begin in 2019. Approximately \$3.6 million in new public infrastructure is needed to support the project and it is anticipated be financed by two new special benefit districts.

The City established a new tax increment financing district and community improvement district to support the new Main Street Market Place commercial development. The City anticipates issuing CID special obligation bonds in 2020. The project will include a new grocery store, the addition of additional restaurant/retail lots, and the redevelopment of the old grocery store into new commercial space.

Improve Quality of Life

- Strengthen regional image
 - Develop a messaging strategy
 - Create high-performance public spaces
 - Provide a safe community
 - *Justice Center*

Following the cohesive commitment and ongoing support evidenced by successive Governing Bodies and citizens, a new Justice Center to house police headquarters, municipal court, and other community purposes was started in 2018. The anticipated completion is the summer of 2019. Bonds to finance the facility were issued in June 2018. The debt will be repaid over twenty years using a combination of property taxes and the City's share of Johnson County's .25% county-wide, public safety sales tax approved for the Johnson County Courthouse.

Increase Infrastructure and Asset Management

- Provide safe, efficient, well-maintained transportation network
 - Increase modes of transportation (hike, bike, etc.)
 - Maintain infrastructure to high level
 - Develop long-term infrastructure
 - *Transportation network improvements*
 - *Inflow & Infiltration (I&I) Study and development of I&I Reduction Program*
 - *Police vehicle replacements*
 - *Citywide Merit compensation and police wage adjustments*
 - *Capital projects*

Transportation network improvements will continue for the I-35 and 191st & Gardner Road interchange realignment, Sante Fe from Waverly to Poplar, as well as the Waverly from 175th to Madison Road; all three projects support the “develop long-term infrastructure” objective, as well as the primary strategic goal to “promote economic development” in the Strategic Plan. The fourth phase of the Pavement Management Program and additional pedestrian trail improvements are budgeted in 2019, including construction of sidewalks and trails to fill gaps around Moonlight Elementary School; the project will be partially grant funded through MARC’s “Safe Routes to Schools” program.

Other initiatives supporting the Strategic Plan objective to “develop long-term infrastructure” include a wastewater Inflow & Infiltration (I&I) Study and the subsequent development of an I&I Reduction Program. The I&I Reduction Program will extend the useful life of aging and deteriorating infrastructure, provide additional capacity to support future growth, postpone the expansion of the Kill Creek Water Resource and Recovery Facility, identify opportunities for taking lift stations out of service, and postpone and/or eliminate costly upsizing of the collection system. Initial assessments resulting from the study are anticipated in summer of 2019. The I&I Reduction

Program will be implemented over 7-8 years, after which the program will be reviewed based on growth of the community. This initiative also supports the Strategic Plan goal to “promote economic development” and the Fiscal Stewardship objectives to “develop cost recovery plans” and “enhance performance management”.

Police vehicle replacements of \$176,000 annually are budgeted for both FY 2019 and 2020 to replace four vehicles each year.

Investment in employee recruitment and retention will continue, including 3% merit compensation pool budgeted annually for FY 2019 and 2020.

Capital projects will be implemented in the water, wastewater, and electric utilities to maintain operations and develop long-term infrastructure. The extensive listing may be found in the Capital Improvement Program information contained in the Appendix of this document. Utility rate studies were completed in 2019 to provide a financing plan for the long-term capital projects identified in the 20-year Capital Improvement Element (CIE).

Improve Fiscal Stewardship

- Promote fiscal sustainability
 - Develop cost recovery programs
 - Develop asset replacement plans
 - Enhance performance management
 - *I&I Reduction Program*

As aforementioned, the long-term I&I Reduction Program supports the objectives “develop cost recovery programs” and “enhance performance management”.

Challenges & Opportunities

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

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

increase quickly enough to facilitate opportunities, thus making elections for development funding impractical.

A challenge for growing cities such as Gardner is prioritizing funding for competing operations, initiatives and development opportunities reliant on restricted property tax revenues. This challenge manifested during the 2019-2020 biennial budget process, as the tax lid allows an exception to revenue restriction for increased law enforcement expenditures, but not for other city services. Consequently, the Governing Body was able to increase property tax revenue to offset additional budget allocation for police vehicle replacements, but deferred all other vehicle replacements supported by tax revenue. The Governing Body also deferred personnel requests for 9 full-time and 2 part-time positions, as ongoing funding of those tax-supported positions would far exceed the incremental revenue allowance, consequently drawing future fund reserves below targeted levels.

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

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

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

- **Dark Store Theory/Hypothetical Lease:**
The dark store theory suggests that occupied big-box stores should be valued as-if-vacant and available for sale or rent to a future hypothetical user rather than at their current use, which is often a functioning, occupied store. This could reduce property taxes by 30% to 50% for big-box stores and have major impact on funding for state government, local government, and schools.
 - Action taken/planned – The City opposes any legislation based on the dark store theory and has added this issue to its State Legislative Agenda. Johnson County estimates that the City of Gardner will lose revenues of approximately \$90,000 due to valuation appeals based on the dark store theory.
- **Economic Development:**
There is competition from neighboring jurisdictions regarding the annexation of available land and the associated development opportunities, especially at the City's 191st and Gardner Road interchange on I-35.
 - Action taken/planned – The City continues planning for annexation of its target growth areas, as identified by the Gardner Growth Management Strategy. The City has the ability to provide incentives to encourage voluntary annexation such as leveraging the City's municipally-owned utilities to provide infrastructure improvements and providing development-related grants to reimburse property owners for future City property taxes resulting from annexation.

In 2017, the City created a Small Business Incentive Program to encourage entrepreneurial and expansion efforts by local businesses. The program provides funding assistance to facilitate projects by improving access to roads or utilities. The 2019-2020 biennial budget includes \$25,000 annually for continuation of the Small Business Incentive Program.

- Long-Range Capital Planning:

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

- Action taken/planned – 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 projects scheduled for the biennial period 2019-2020 were included in the Capital Budget, and the 5-year CIP is included in the City's multi-year forecast.

Utility rate studies were completed in 2019 to provide a financing plan for long-term capital projects identified in the Capital Improvement Element (CIE).

- Transportation:

The City has several areas in its transportation network that impede development opportunities and have traffic safety issues. Major areas of concern include the I-35 and Gardner Road Interchange and Waverly Road from 175th St. to Madison.

- Action taken/planned – The design for the Gardner Rd. Interchange Project is already underway, and construction is anticipated to begin in 2020. The total cost of the project is \$6.117 million with over \$3.925 million in grant funding from the Mid America Regional Council (MARC) and KDOT. The project will improve traffic flow, traffic safety and allow for development along 191st Street.

The design for the Waverly Road Reconstruction from 175th to Madison is also underway with construction starting in 2020. The total project cost is \$3.52 million and will improve traffic flow and address flooding issues.

- Municipal Facilities:

A new facility is needed for the Police Department and Municipal Court Division.

- Action taken/planned – Responding to the solidarity and ongoing commitment evidenced from the 2013 capital facilities tour to the August 2017 election, voters approved the construction of a new Justice Center that will provide sufficient space for both the Police Department and the Municipal Court; construction will commence this summer. In June 2018, the City issued \$13.085 million in General Obligation Bonds to finance the project. Debt service payments will start in 2018 and will continue for 20 years. The debt service will be paid from a combination of property tax revenues and the City's share of the .25% county-wide sales tax for the Johnson County courthouse. The facility is scheduled to open in mid-2019.

- **Parks:**

The City faces the challenge of maintaining existing parks and infrastructure and meeting demand for additional parks near new subdivisions. The community continues to grow, and the City has not developed a new park since 2007.

 - Action taken/planned – The 2020 budget includes the development of the Quail Meadows Neighborhood Park.

The 2019 revised budget includes Kill Creek Trail Phase 1, which will provide access to Madison Elementary and Gardner Edgerton High School along with connections to residential neighborhoods along Waverly Road. This is in the immediate vicinity of the current Greenway Trail system, which ends in front of Gardner High School at the corner of West Madison and South Waverly Road.

- **Water Capacity:**

The 2017 Water Master Plan identifies a need for additional water capacity for the community as it continues to grow.

 - Action taken/planned – The City is planning to start the water treatment plant expansion project in 2019. The project is anticipated to be debt financed and will address projected capacity issues. As aforementioned, the City is currently conducting a rate study to develop a financing plan to address long-term infrastructure needs. The City Council plans to increase water rates in 2020 by 3.7% to help fund the water treatment plant and other capital projects.

- **Electric Capacity:**

The City's Power Purchase Agreement with Omaha Public Power District for 20 MW capacity purchasing ends on December 31, 2018 and cannot be renewed.

 - Action taken/planned – In a joint venture with Kansas Municipal Energy Agency (KMEA), the Governing Body approved a 40-year agreement to assume the costs for Gardner's 32.26% participation in KMEA's 10.1% undivided interest in the Dogwood Energy Facility, thus securing future electric capacity for the community.

- **Stormwater:**

The City's stormwater related issues include aging infrastructure, increased runoff from development requiring local or regional detention, state and federal stormwater discharge permitting requirements, and lack of pre/post construction best management practices. The previous 2009 stormwater plan was completed prior to many of the recent permitting requirements.

 - Action taken/planned - The City budgeted \$180,000 over the biennial period to develop a new stormwater master plan, which will identify existing stormwater problems citywide, prioritize improvements based on benefit/cost, identify funding opportunities, and provide a new implementation strategy.

The State of Kansas budget law requires a balanced budget be presented for each fund with a tax levy for the Proposed Budget Year, which for the City of Gardner includes the General Fund and the Debt Service Fund. Budgeted expenditures must equal estimated revenues, including the amount of ad valorem taxes to be levied. An exception can be made when a provision has been made for payment by the issuance of bonds.

Following a statutorily required public hearing, the final step in approving the second year of the biennial budget is for the Governing Body to approve the FY 2020 budget. Kansas law requires

budget approval by August 25th each year, with an extended deadline in some instances for elections to increase property tax revenues under the “tax lid” legislation. If needed, the Governing Body must pass an ordinance to amend the budget, and the same notice and public hearing procedures are required as for the adoption of the original budget. Kansas law *K.S.A. 79-2929a* states, “Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes.”

Financial Overview

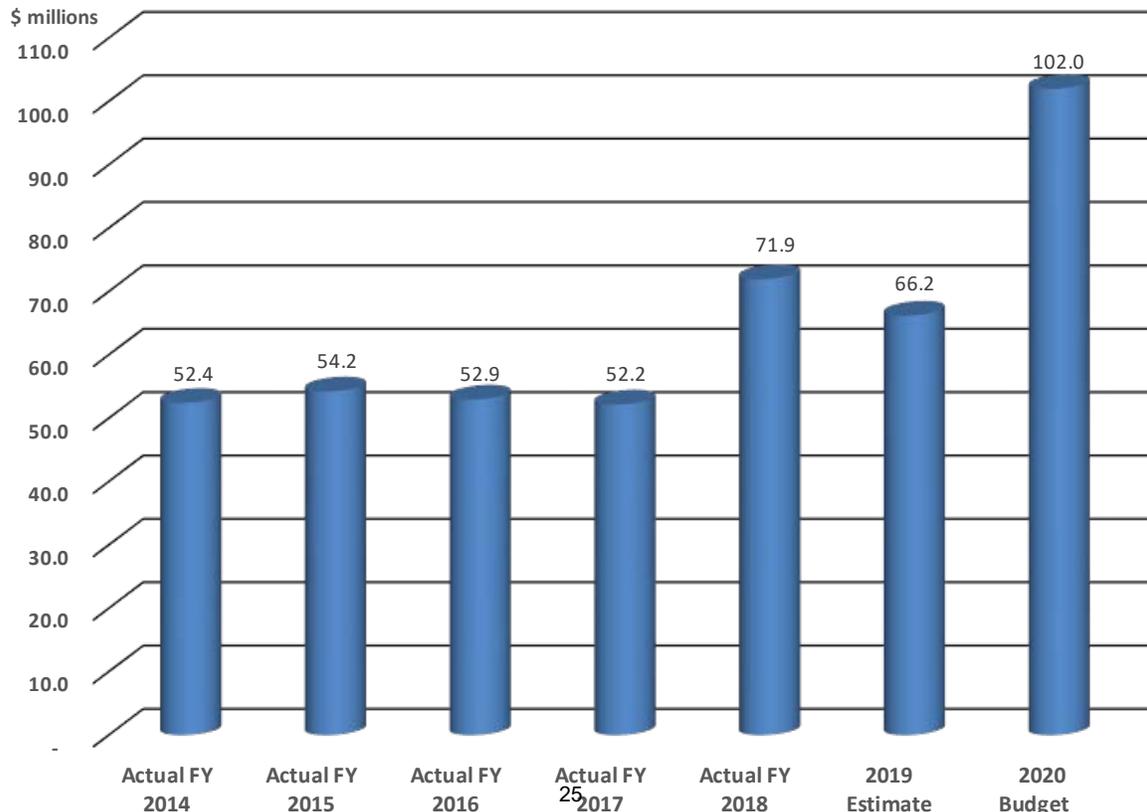
The City’s budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The basis of budgeting differs from the basis of accounting used by the City since the latter uses a modified accrual basis for all governmental fund types and an accrual basis for all proprietary fund types (GAAP basis). The difference between the two methods is encumbered amounts are usually treated as expenditures under the budgetary basis, but are never classified as expenditures under the GAAP basis. Also, under the GAAP basis used for proprietary funds, long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but depreciation and amortization expense are recorded. The opposite is usually true under the budgetary basis.

Budgeted Revenues

The FY2019 Revised and the FY2020 revenue budget total \$66.2 million and \$102 million, respectively. The total mill rate is 20.720 for both 2019 and 2020 and will generate \$2.8 million in General Fund ad valorem tax revenue and \$1.3 million in the Debt Service Fund in 2020.

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

All Funds – Revenue Trend



On June 14, 2019, the Johnson County Department of Records and Tax Administration provided property assessment information to the City of Gardner. The information reflects an estimated total assessed value, net of exempt properties, of \$200 million for FY 2019, which is up approximately 6.2% from the FY 2018 assessed value.

A review of revenue trends over the last seven years illustrates a small increase from FY 2014 to FY 2015, as the Governing Body took steps each year to raise water and sewer rates to offset the impact of the lack of growth-related revenues. The \$1.3 million drop in revenues for FY 2016 is almost entirely due to the consolidation of the development funds in the Water and Wastewater utilities into their respective operating funds eliminating the previous practice of transferring operating funds to the development funds, thus reducing transfers by \$3 million in 2016. Revenues fell from 2016 to 2017 due mostly to the recovery of a significant delinquent special assessment in the Debt Service Fund in 2016, which did not recur in 2017.

The large increase in revenues for 2018 was due to large debt issuances to fund the construction of the Justice Center (\$14M), pool improvements (\$175K), street projects in the ISSTF fund (\$1.9M), and golf course improvements (\$1.2M). The other additional increase (\$1.8M) in revenues in 2018 comes from a new revenue source in the Electric fund related to the generation of power at the Dogwood Facility. The City entered into an Asset Purchase Agreement with Kansas Municipal Energy Agency (KMEA) in 2018 to assume the cost of a 32.26% participation in KMEA's 10.1% undivided interest in the Dogwood Energy Facility. The Dogwood Facility is a combined-cycle, natural gas fueled power generation plant. A smaller, anticipated debt issuance in FY 2019 of approximately \$8.6M (down almost \$9M from 2018) accounts for a majority of the decrease in revenues from 2018 to the FY 2019 Estimate. The decrease is slightly offset by increases in grant funding in the Special Highway fund for street projects and the Airport fund for sewer improvements and runway protection zone projects.

The large increase from the 2019 Estimate to the 2020 Budget is due mostly to large anticipated debt issuances. The largest of these debt issuances is anticipated in the Water Fund to finance the new water treatment plant (\$22.5M) and various water system improvements (\$1.8M). The City anticipates the issuance of debt to finance the costs for the Smart Meter Implementation that will begin in 2019 (\$4.5M). Additionally the City anticipates that it will issue approximately \$5.6M in CID (Community Improvement District) bonds in 2020 for the Main Street Marketplace project. The Special Highway fund projects the issuance of \$5.5M in debt for 3 large street projects, including the I-35 and Gardner Road interchange project.

The City's assessed valuation rose slightly in FY 2014 and then rose more significantly in each of the five succeeding years: FY 2015 (5%), FY 2016 (7.3%), FY 2017 (8.3%), FY 2018 (10.1%), and FY 2019 (8.2%). As aforementioned, the valuation increase for FY 2020 is 6.2%.

Other factors in the positive revenue trend include a hefty gain in the City sales tax of 12% in FY 2014 and a slight increase in FY 2015. In FY 2016 City sales tax rose by 49% mostly due to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund. FY 2017 saw a 5% increase in City sales tax, FY 2018 saw a 2% increase. FY 2019 Estimate is projected to remain flat and 2020 Budgets include an anticipated increase in City sales tax of 12%, based on historical trends and current data.

The City's share of county sales tax reflects an increase of 7% in FY 2014, and a very slight drop in FY 2015 and FY 2016. FY 2017 reflects a 15% increase almost entirely due to receiving the first, partial year of a new voter approved, Johnson County .25% sales tax for public safety (Johnson County Courthouse). FY 2018 was the first full year of the new .25% public safety sales

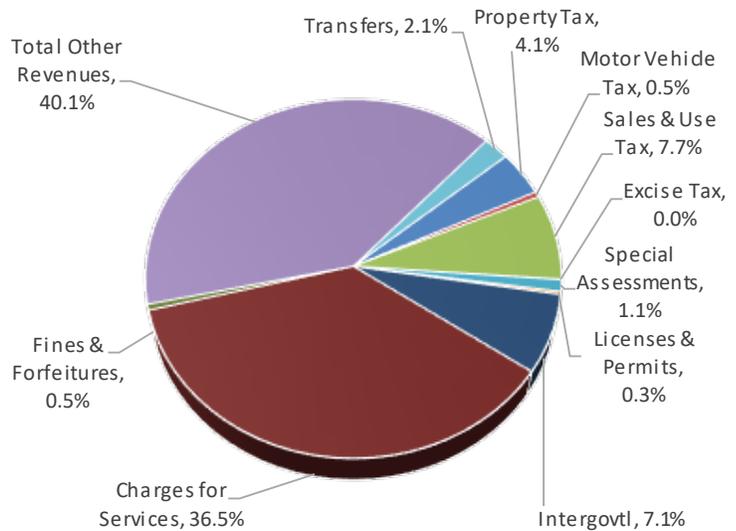
tax and accounts for almost all of the 8% projected increase. FY 2019 Estimate reflects an anticipated 10% increase while the FY 2020 Budget anticipates the City's share of the county sales tax to remain relatively flat.

Additionally, in 2014, the City received bond proceeds from two debt issuances. The City issued 2014A to finance improvements to the Aquatic Center and to obtain financing for the USD 231 School Campus Benefit District and the White Drive Sanitary Sewer. The City also issued refunding debt to refinance two KDOT state revolving fund loans to reduce the total debt service payments over the next 15 years by \$438,343. In FY 2015, the City issued 2015A to refund a 2006 state revolving loan for the Hillsdale water treatment plant to reduce the total debt service payments over 10 years and realize a net interest cost savings of \$325,269. In FY 2016 the City issued 2016A, B and C. 2016A was issued to fund Phase 1 of the street improvement program and to effect a partial net cash advance refunding of 2008B to realize a net savings of \$81,968. 2016B was issued as taxable, general obligation debt to finance improvements for the Electric Fund. 2016C was issued to finance the purchase of land for a future building site. The City issued debt in 2017 to finance Phase 2 of the street improvement program and to effect a partial net cash advance refunding of 2009A. The partial net cash advance refunding realized a net savings of \$98,426 for the City. FY 2018, 2019 and 2020 debt issuances are described above.

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

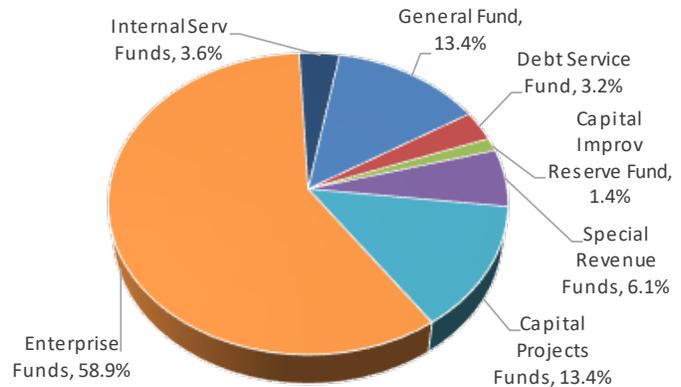
Revenue by Source Fiscal Year 2020

Revenue Source	Amount	% of Total
Property Tax	\$ 4,122,000	4.1%
Motor Vehicle Tax	506,700	0.5%
Sales & Use Tax	7,852,400	7.7%
Excise Tax	37,600	0.0%
Special Assessments	1,062,200	1.1%
Licenses & Permits	257,000	0.3%
Intergovtl	7,236,050	7.1%
Charges for Services	37,244,590	36.5%
Fines & Forfeitures	542,800	0.5%
Other Revenues:		
Franchise Fees	313,000	
Transient Guest Tax	291,300	
Investment Earnings	138,000	
Miscellaneous	40,180,400	
Internal Serv Funds	0	
Total Other Revenues	40,922,700	40.1%
Transfers	2,180,600	2.1%
Total	\$101,964,640	100.0%



Revenue by Fund Type Fiscal Year 2020

Fund Type	Amount	% of Total
General Fund	\$ 13,657,000	13.4%
Debt Service Fund	3,244,200	3.2%
Capital Improv Reserve	1,427,550	1.4%
Special Revenue Funds	6,244,400	6.1%
Capital Projects Funds	13,711,500	13.4%
Enterprise Funds	60,063,090	58.9%
Internal Serv Funds	3,616,900	3.6%
Total	\$ 101,964,640	100.0%



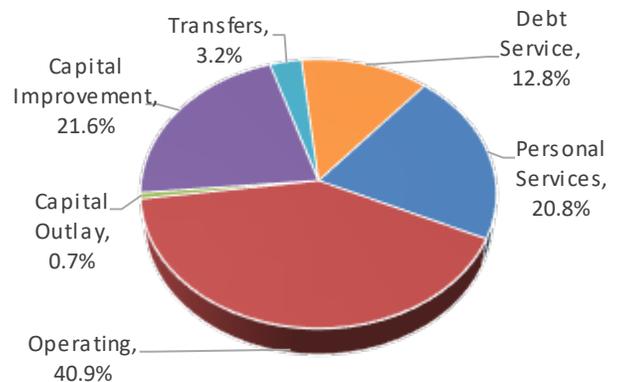
Budgeted Expenditures

The 2020 budgeted expenditures total \$68,712,300. Operating expenditures include Internal Service Fund allocations.

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

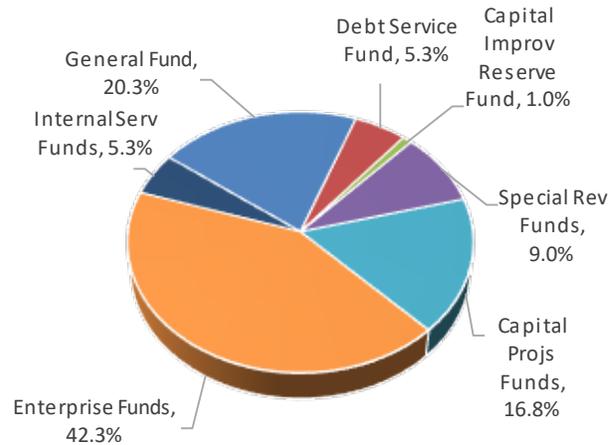
Expenditure by Category Fiscal Year 2020

Major Cost Category	Amount	% of Total
Personal Services	\$14,275,600	20.8%
Operating	28,142,100	40.9%
Capital Outlay	497,400	0.7%
Capital Improvement	14,828,400	21.6%
Transfers	2,180,600	3.2%
Debt Service	8,788,200	12.8%
Total	\$68,712,300	100.0%



Expenditure by Fund Type Fiscal Year 2020

Fund Type	Amount	% of Total
General Fund	\$13,977,400	20.3%
Debt Service Fund	3,651,600	5.3%
Capital Improv Reserve Fund	661,400	1.0%
Special Rev Funds	6,156,500	9.0%
Capital Projs Funds	11,542,400	16.8%
Enterprise Funds	29,106,100	42.3%
Internal Serv Funds	3,616,900	5.3%
Total	\$68,712,300	100.0%



Personnel

The 2019-2020 budget will include 151 full-time positions and 4 part-time positions equating to 153 total FTE's. There are no additional positions approved for 2020. In 2019, two Utilities Maintenance Workers were promoted to Plant Operator and a Parks & Recreation Customer Service position was reclassified to an Administrative Assistant position. In 2020, several Police Officers may be eligible for promotion to Police Officer 2 based on years of experience and performance evaluations.

When the biennial budget was developed in 2018, the Governing Body deferred personnel requests for 9 full-time and 2 part-time positions, as ongoing funding of those tax-supported positions would far exceed the incremental revenue available.

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

Key Financial Highlights

Several key financial highlights are included in the FY 2020 Budget.

- The City's taxable assessed valuation increased 6.2%.
- Projected EOY 2020 General Fund Balance is 23%.
- The FY 2020 estimated mill levy is 20.720 which reflects a flat mill rate for 2020.

- There is no significant commercial development revenue included in the biennial forecast period, as the associated revenue will lag until anticipated development becomes reality or projects currently under construction are complete.
- Due to the expected increase in transient guest tax revenue, the Economic Development Reserve Fund budget includes increased City funding of \$300,000 over the biennial period FY 2019-2020 for formation of a Convention & Visitors Bureau (CVB). Additional \$205,000 City funding is budgeted for Southwest Johnson County EDC (SWEDC) over the 3-year period FY 2018-2020. Any shortfall in the Economic Development Reserve (transient guest tax revenues) will require coverage from the General Fund to ensure the approved budget assistance to CVB and SWEDC.
- Funding for the Small Business Incentive Program continues in the Economic Development Reserve Fund at \$25,000 annually for both FY 2019 and FY 2020 to encourage entrepreneurial and expansion efforts by local business. The program provides funding assistance to facilitate projects by improving access to public roads or utilities. Future funding is targeted for 10-15% of transient guest tax revenues up to \$100,000, per the program parameters.
- Innovation initiative placeholders of \$37,500 annually for FY 2019 and FY 2020 are included to facilitate implementation of an entrepreneurial ecosystem to promote economic development.
- The Governing Body increased funding to the Gardner Township to \$30,230 for FY 2019 and \$32,730 for FY 2020 - representing approximately one-half of their cemetery budget - in exchange for decreased cost of cemetery lots for Gardner citizens.
- There is \$176,000 budgeted for FY 2020 to replace four police vehicles. The only other vehicle purchases are in the utility funds. The Electric fund anticipates replacing one truck and the Water Fund projects the replacement of two trucks in 2020.
- The City plans continued spending on street and trail projects in 2020. The I-35 & Gardner Road Interchange project is anticipated to cost \$6.117 million with \$1.415 million coming from grants from MARC and \$2.51M in assistance from KDOT, and the remaining amount will be financed with general obligation bonds with the debt service spread over the estimated useful life of the street improvements. The Waverly Road Reconstruction from 175th to Madison Project will have an anticipated cost of \$3.5 million with \$1.575 million in grant funding through the CARS Program; the remaining amount will be financed with general obligation bonds. Additionally, the City will begin Phase 4 of the Pavement Management Program in 2019. The City will use a combination of cash, grants, and debt funding to accomplish these street and pedestrian improvements. Beginning in 2020, the Pavement Management Program will wind down and cash fund remaining projects, as the .5% special sales tax revenue stream will be largely committed to paying debt service on previous phases 1 through 4.
- Rate studies were completed for the three City utilities at the end of 2018. The Governing Body approved a rate increase for all classes of water customers of 3.7% beginning in 2020 and continuing each year through 2030. Additionally, a 1% rate increase for all classes of wastewater customers was approved and will begin in 2025. In 2020, changes

to the electric rates will be budget neutral (commercial rates will increase and residential rates will decrease 2%).

- The airport budget contains a \$226,000 budget placeholder in FY 2019 Estimate to provide budget authority for sanitary sewer improvements at the airport. These improvements will partially be paid through an Airport Modernization Grant through KDOT of \$189K. The City anticipates an additional \$90K from KDOT for airport taxiway preservation projects in the 2019 Estimate. Additionally, the 2019 Estimate includes projected grant funds from the FAA of \$518.5K for purchases of property for the runway protection zone. There is a budget placeholder of \$402,500 in FY 2020 for property acquisition related to the runway protection zone. Property acquisition is dependent on FAA grant approval.
- The budget includes citywide 3% merit compensation placeholders of \$255,000 for FY 2020.
- Employee benefit costs increased for the 2019-2020 plan year due to a significant increase in premiums. Rate increases across the three health plans offered by the City ranged from 16.9% to 20.59%. The City will continue to fund the plans at their current rate.

Budget Review by Fund Type

In addition to budgeting resources in alignment with the Governing Body's strategic goals, the City must also follow fund accounting requirements. Fund accounting is an accounting system organized on the basis of funds. A fund is a fiscal entity with a set of self-balancing accounts recording financial resources, together with all related liabilities and equity, and the changes therein. These accounting entities are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations. The City of Gardner's primary fund types are:

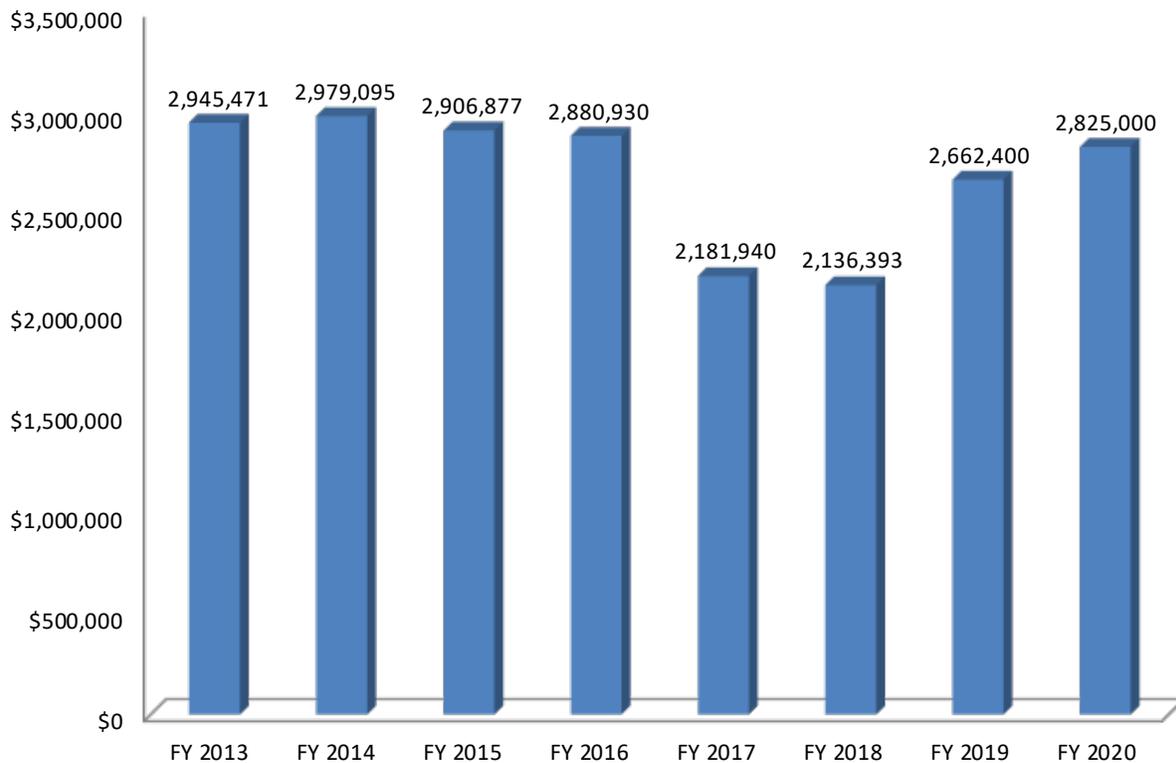
- General fund – The General Fund is the most common of the governmental funds. This fund is used to account for all financial resources not required to be accounted for in other funds.
- Debt Service Fund – The Debt Service Fund is used to account for multi-year repayment of principal and interest on loans and bonds primarily for governmental (non-utility) debt.
- Capital Improvement Reserve Fund – The Capital Improvement Reserve Fund is used to account for the acquisition and construction of major capital improvements other than those financed by enterprise funds.
- Enterprise Fund – A fund established to account for activities that operate similar to commercial enterprises found in the private sector where the costs to provide the service are recovered through user charges. The City has five Enterprise Funds: Electric Fund, Water Fund, Wastewater Fund, Stormwater Fund, and the Airport Fund. The Electric Capital Replacement Reserve Fund does not meet the definition of an Enterprise Fund and is not reported separately in the City's financials, but is separated for budgeting purposes.

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

The following pages contain more detailed FY 2020 budget information for each of the City's budgeted funds.

General Fund

Property Tax Revenue History



Summary

Increases reflected in the chart for FY2013-FY2014 were mostly due to increases in property valuations. There was a 1.728 mill levy reduction in the General Fund mill levy in the FY 2015 Budget that was partially offset by a 5.6% increase in the City's taxable assessed valuation. This is reflected in the property tax revenue decrease for FY 2015.

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

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

The increase in FY 2019 is due to two factors. 1) The transfer of 1.4 mills from the Debt Service Fund to the General Fund due to ongoing recoveries of delinquent special assessments in the Debt Service Fund, and 2) The portion of the 8.2% increase in assessed values that are allowed to be captured under the tax lid.

FY 2020 reflects a 6.2% increase over FY 2019 due again to estimated values that the City is allowed to capture under the tax lid.

Revenues

General Fund revenues are comprised of taxes, intergovernmental revenues (grants and state-shared revenues), licenses and permits, charges for services, fines and forfeitures, interest revenues and transfers from other funds. General Fund revenues are expected to increase slightly at a modest 4%; there is no significant commercial development revenue in the forecast period, as the associated revenue will lag until anticipated development becomes reality or projects currently under construction are complete. Following is a summary of the General Fund revenue categories and the FY 2020 budget in comparison to the FY 2019 Estimate:

General Fund Revenue Summary

Revenue Source	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Taxes	\$ 8,175,900	\$ 8,548,000	\$ 372,100	5%
Licenses & Permits	257,000	257,000	-	0%
Franchise Fees	315,000	313,000	(2,000)	-1%
Intergovernmental	117,800	118,200	400	0%
Charges for Services	2,872,600	2,969,500	96,900	3%
Fines & Forfeitures	531,900	542,800	10,900	2%
Interest & Misc.	26,000	26,300	300	1%
Transfers	866,900	882,200	15,300	2%
Total	\$ 13,163,100	\$ 13,657,000	\$ 493,900	4%

The 5% increase in taxes is due mostly to the minor increases allowed under the tax lid each year from assessed property value increases.

The 3% increase in Charges for Services is primarily due to increases in the General Fund Cost Allocation revenue.

Expenditures

Following is a summary of the General Fund expenditure categories for the FY 2020 budget in comparison to the FY 2019 Estimate:

General Fund Expenditure Summary

Expenditures	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Personal Services	\$ 9,294,300	\$ 9,614,300	\$ 320,000	3%
Operating	2,785,300	2,749,800	(35,500)	-1%
Capital Outlay	307,400	187,400	(120,000)	-39%
Internal Services	1,254,600	1,425,900	171,300	14%
Transfers	-	-	-	0%
Total	\$ 13,641,600	\$ 13,977,400	\$ 335,800	2%

Total General Fund expenditures increased \$335,800 for the 2020 budget when compared to the FY 2019 Estimate. The increase in Personal Services of 3% and Internal Services of 14% is partially offset by decreases in Operating and Capital Outlay. As the General Fund includes a majority of the City's human assets, the dedicated merit pool and increases in health insurance premiums contribute to the \$320,000 increase in Personal Services. Again, in 2019 the City Council approved paying 82% of the premium for HDHP (High Deductible Health Plans), 80% of all other plans, and continued the contribution to H.S.A. (Health Savings Account) of \$1,500/\$3,000 to cover the HDHP deductible in order to incentivize employees to choose the HDHP. These changes were intended to provide affordable choices, represent investment in the employees, and enhance recruitment and retention efforts.

Internal Services increased 14% from the 2019 Estimate to the 2020 Budget. IT Services accounts for almost 35% of that increase due to additional costs for primary and secondary storage and backup app, as well as 3 additional in-car cameras for police. Accounting for almost 25% of the increase, Building Services increased almost entirely due to new services required at the newly-constructed Justice Center. The last part of the increase comes from Risk Services and is almost entirely due to increases in Workers Compensation and General Liability costs with increases of 13% and 10%, respectively.

The decrease in capital outlay expenditures of \$120,000 is due to \$70,000 for a fiber connection at the Justice Center and \$50,000 for a loader in Parks Maintenance in 2019 that will not recur in 2020.

Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. Revenues in the 2019 Estimate include funding of \$110,250 from Johnson County and a transfer in from the Park Improvement Fund for the Kill Creek Trail Phase 1 project. The 2020 budgeted revenues are anticipated grant revenues and a transfer in from the Park Improvement Fund for the Quail Meadows park and trail improvements, as well as debt proceeds to finance the costs of the Gardner Lake Spillway project.

Capital Improvement Reserve Fund Revenue Summary

Revenue Source	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Intergovernmental	\$ 110,250	\$ 564,350	\$ 454,100	412%
Interest & Misc.	-	766,100	766,100	0%
Transfers	65,133	97,100	31,967	49%
Total	\$ 175,383	\$ 1,427,550	\$ 1,252,167	714%

Expenditures in the 2019 Estimate include construction of the KC Trail Phase I and the Gardner Lake Spillway. The 2020 budget includes expenditures for Quail Meadows Park and Trail.

Enterprise Funds

Summary

The Enterprise Funds are the largest component of the overall budget. Total Enterprise Funds revenues represent 58.9% of the overall revenues for 2020, compared with the General Fund at 13.4%. Following is a summary of the Enterprise Funds budgeted revenues:

Enterprise Funds Revenue Summary

Revenue Source	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Electric	\$ 17,662,540	\$ 22,313,186	\$ 4,650,646	26%
Elec Cap Replace	18,000	18,000	-	0%
Water	7,298,800	29,328,604	22,029,804	302%
Wastewater	11,890,300	7,628,600	(4,261,700)	-36%
Airport	1,403,238	774,700	(628,538)	-45%
Total	\$ 38,272,878	\$ 60,063,090	\$ 21,790,212	57%

The Electric Fund revenues are up \$4.7M from the 2019 Estimate to the 2020 Budget. This increase is almost entirely due to anticipated debt proceeds of \$4.5M in 2020. Electric retail sales increased due to a conservative anticipated growth rate of 2%.

Water Fund

The Water Fund represents \$29.3 million or 49% of all Enterprise Fund revenues in 2020. The increase of \$22M or 302% is due to anticipated debt proceeds of \$22.5M in 2020. Retail sales in the Water Fund are projected to increase by 13% from 2019 to 2020 due to the aforementioned 3.7% rate increase and a conservative anticipated growth rate of 2%.

As illustrated in the following chart, budgeted expenses are projected to decrease by 81% in the Water Fund, due almost entirely to the large capital project expenses for the water treatment plant in 2019 that will not recur in 2020.

Funds remain in the 2020 budget for the water line replacement program.

Following is a summary of the Water Fund budget:

Water Fund Budget

Revenue	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Charges for Services	\$ 6,175,500	\$ 6,813,604	\$ 638,104	10%
Interest & Misc.	1,123,300	22,515,000	21,391,700	1904%
	<u>\$ 7,298,800</u>	<u>\$ 29,328,604</u>	<u>\$ 22,029,804</u>	<u>302%</u>
Expenses				
Personal Services	790,700	818,000	27,300	3%
Operating	1,801,200	1,784,900	(16,300)	-1%
Capital Outlay	275,000	90,000	(185,000)	-67%
GF Cost Allocation	586,500	610,000	23,500	4%
Internal Services	533,400	557,900	24,500	5%
Capital Improvement	24,818,800	350,000	(24,468,800)	-99%
Debt Service	467,000	566,700	99,700	21%
Transfers	1,043,600	1,045,300	1,700	0%
	<u>\$ 30,316,200</u>	<u>\$ 5,822,800</u>	<u>\$ (24,493,400)</u>	<u>-81%</u>

Fund Surplus/(Deficit) \$(23,017,400) \$ 23,505,804

Wastewater Fund

The Wastewater Fund represents \$7.6 million or 13% of all Enterprise Fund revenues in 2020. Total revenues decreased 36% due to a decrease in anticipated debt proceeds. Retail sales are expected to remain relatively flat with only a 1% growth factor included in 2020.

Wastewater expenses decreased 21% from the 2019 Estimate to the 2020 Budget. Most of the decrease is due to decreases in Capital Outlay and Capital Improvements, which were slightly offset by an increase in Debt Service. The reduction in Capital Outlay is due to replacement of the vac truck and a truck at the Wastewater Treatment Plant as well as the purchase of 2 Bobcats and a mini-excavator in 2019 that will not recur in 2020. Capital Improvement Projects in the 2019 Estimate include wastewater improvements for the Tuscan Farms development, replacing the BDP belt press at the Kill Creek Facility, removing a temporary lift station, replacing/rebuilding the grinder at the Big Bull Creek Lift Station, replacing 2 pumps at the East Lift Station, and improving the Clarifier at the Wastewater Treatment Plant. Capital Improvement Projects in 2020 include replacing the UV disinfection system, making improvements at Nike Lift Station and the force main, and removing two additional lift stations.

Following is a summary of the Wastewater Fund budget:

Wastewater Fund Budget

Revenue	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Charges for Services	\$ 5,657,800	\$ 5,707,500	\$ 49,700	1%
Interest & Misc.	5,232,500	921,100	(4,311,400)	-82%
Transfers	1,000,000	1,000,000	-	0%
	<u>\$ 11,890,300</u>	<u>\$ 7,628,600</u>	<u>\$ (4,261,700)</u>	<u>-36%</u>
Expenses				
Personal Services	722,200	746,900	24,700	3%
Operating	843,900	829,500	(14,400)	-2%
Capital Outlay	350,000	20,000	(330,000)	-94%
GF Cost Allocation	557,400	579,900	22,500	4%
Internal Services	498,300	524,600	26,300	5%
Capital Improvement	3,781,300	1,692,500	(2,088,800)	-55%
Debt Service	2,456,300	2,822,400	366,100	15%
Transfers	70,100	71,700	1,600	2%
	<u>\$ 9,279,500</u>	<u>\$ 7,287,500</u>	<u>\$ (1,992,000)</u>	<u>-21%</u>
Fund Surplus/(Deficit)	\$ 2,610,800	\$ 341,100		

Electric Fund and Electric Capital Replacement Reserve Fund

The Electric Fund represents \$22.3 million or 37% of the total revenues from the Enterprise Funds in 2020. Electric Fund revenues increased 26% from the 2019 Estimate to the 2020 Budget primarily due to the aforementioned, anticipated bond proceeds of \$4.5 million in FY 2020.

Budgeted expenses decreased by 10% from the 2019 Estimate to the 2020 Budget. Almost all of the decrease is due to a large capital improvement project in 2019 for the Smart Meter implementation (\$3M) which will not recur in 2020. The Electric Fund also projects a decrease in debt service due to debt paying off in 2019. Capital Improvement projects anticipated in the Electric Fund in 2020 include costs for a substation 3 to Westar Interconnection (\$1.5M), replacing

the lube oil cooling system (\$100K), and installing 3 switches at distribution points, phase 2 (\$100K).

The Electric Capital Replacement Reserve Fund has no budgeted revenue except \$18,000 in interest earnings. There are no budgeted expenses for 2019 Estimate or 2020 Budget.

Following is a summary of the Electric Budget:

Electric Fund Budget

Revenue	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Charges for Services	\$ 17,438,840	\$ 17,745,986	\$ 307,146	2%
Interest & Misc.	223,700	4,567,200	4,343,500	1942%
	<u>\$ 17,662,540</u>	<u>\$ 22,313,186</u>	<u>\$ 4,650,646</u>	<u>26%</u>
Expenses				
Personal Services	1,974,800	2,042,300	67,500	3%
Operating	9,040,900	9,095,000	54,100	1%
Capital Outlay	57,000	50,000	(7,000)	-12%
GF Cost Allocation	501,400	524,500	23,100	5%
Internal Services	878,400	928,200	49,800	6%
Capital Improvement	3,358,500	1,700,000	(1,658,500)	-49%
Debt Service	354,000	98,300	(255,700)	-72%
Transfers	894,500	911,600	17,100	2%
	<u>\$ 17,059,500</u>	<u>\$ 15,349,900</u>	<u>\$ (1,709,600)</u>	<u>-10%</u>
Fund Surplus/(Deficit)	\$ 603,040	\$ 6,963,286		

Airport Fund

The Airport Fund represents \$774,700 or 1% of the total revenues from the Enterprise Funds in 2020. The revenues in the Airport Fund decreased 45% from the 2019 Estimate to the 2020 Budget due entirely to reduced FAA and KDOT grant funding.

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

Budgeted expenses decreased by 55% from the 2019 Estimate. This decrease is due almost entirely to a 66% decrease in capital improvement expenses. Capital improvement projects in 2019 include property acquisition, a sanitary sewer project, and a taxiway preservation project, and in 2020 include another property acquisition. These capital improvement projects are partially funded by FAA grant funds, excluding the sewer project, which is funded from a KDOT grant.

Airport Fund Budget

Revenue	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Charges for Services	\$ 264,400	\$ 264,400	\$ -	0%
Intergovernmental	797,838	150,000	(647,838)	-81%
Interest & Misc.	341,000	360,300	19,300	6%
Transfers	-	-	-	0%
	\$ 1,403,238	\$ 774,700	\$ (628,538)	-45%
Expenses				
Personal Services	29,300	29,700	400	1%
Operating	139,600	129,600	(10,000)	-7%
GF Cost Allocation	-	-	-	0%
Internal Services	29,100	32,000	2,900	10%
Capital Improvement	1,183,000	402,500	(780,500)	-66%
Debt Service	54,500	52,100	(2,400)	-4%
Transfers	-	-	-	0%
	\$ 1,435,500	\$ 645,900	\$ (789,600)	-55%
Fund Surplus/(Deficit)	\$ (32,262)	\$ 128,800		

Stormwater Fund

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

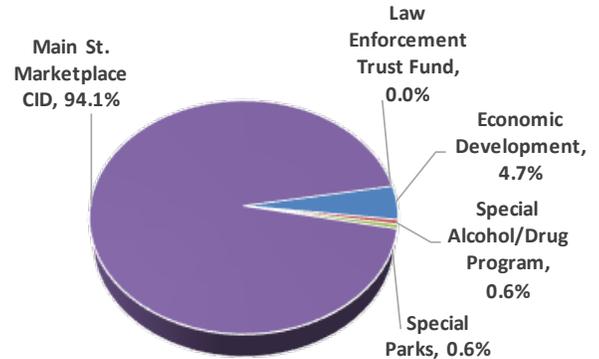
Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City has five Special Revenue Funds that represent \$6,244,400 in revenue and \$6,156,500 in expenditures for the 2020 Budget, or about 6.1% of all revenues by fund type.

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

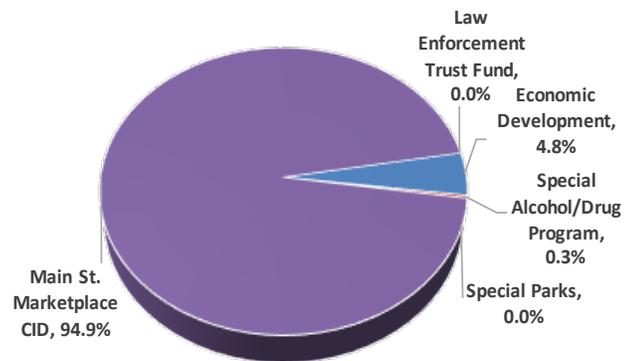
Special Revenue Funds Revenue By Fund 2020

Fund Type	Revenue	% of Total
Economic Development	\$ 291,800	4.7%
Special Alcohol/Drug Program	38,200	0.6%
Special Parks	38,400	0.6%
Main St. Marketplace CID	5,875,900	94.1%
Law Enforcement Trust Fund	100	0.0%
Total	\$ 6,244,400	100.0%



Special Revenue Funds Expenditures By Fund 2020

Fund Type	Expenditures	% of Total
Economic Development	\$ 295,000	4.8%
Special Alcohol/Drug Program	19,200	0.3%
Special Parks	-	0.0%
Main St. Marketplace CID	5,842,300	94.9%
Law Enforcement Trust Fund	-	0.0%
Total	\$ 6,156,500	100.0%



A summary of the Special Revenue Funds follows:

Economic Development Reserve Fund

This fund is used to account for transient guest tax revenues that are restricted for the purpose of business recruitment, retention and expansion, as well as tourism and marketing efforts. Revenues in this fund are forecast to remain relatively flat for 2020. The 2020 budget for this fund includes expenditures of \$150,000 for the second year for the Gardner Edgerton Chamber of Commerce to help create the Convention & Visitors Bureau (CVB), \$90,000 for SWEDC (Southwest Johnson County Economic Development Corporation), and \$25,000 for the Small Business Assistance Program. Additionally the budget continues to fund special events and grants to the museum and local arts from this fund.

Special Alcohol & Drug Fund

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

Statute to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund and 1/3 to the Special Alcohol and Drug Fund.

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

Special Parks and Recreation Fund

This fund is used to account for the aforementioned 1/3 of alcoholic liquor revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreation services, programs and facilities. The funds, through 2018, were being transferred to the Park Sales Tax Fund to pay debt service for the Aquatic Center and Celebration Park. Beginning in 2019, the revenues will begin to rebuild fund balance for future purposes.

Main St. Marketplace CID Fund

In February of 2019, the City Council approved the formation of the Main Street Marketplace Community Improvement District (CID) and authorized the imposition of a community improvement district sales tax of 1% to be collected within the district. The 1% CID sales tax within the CID will be used for eligible costs of the Main Street Marketplace Project and to potentially pay for debt service if special obligation bonds are issued. Revenues within this fund include debt proceeds for the anticipated issue of the special obligation bonds, collection of the 1% CID sales tax and interest earnings. Expenditures include a state administrative fee of 2%, a city administrative fee of 3%, anticipated debt service on the CID special obligation bonds, and an anticipated payout of those bond proceeds to reimburse the developer for project costs.

Law Enforcement Trust Fund

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

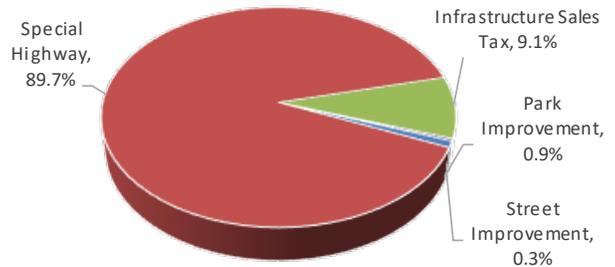
Capital Project Funds

Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding assets or facilities for enterprise or trust funds. The City has four Capital Project Funds that represent \$13,711,500 in 2020 in revenue and \$11,542,400 in 2020 in expenditures. Revenues in the Capital Project Funds represent 13.4% of all revenues by fund type.

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

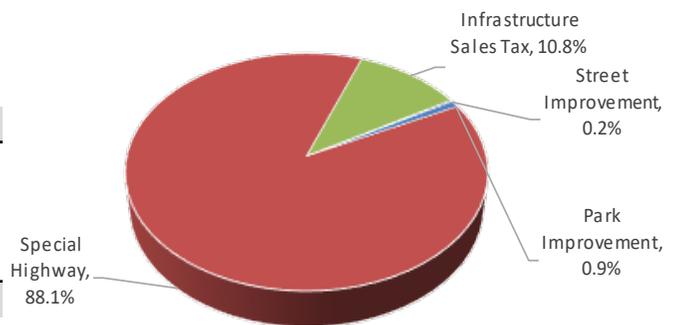
Capital Project Funds Revenue By Fund 2020

Fund Type	Revenue	% of Total
Park Improvement	\$ 126,800	0.9%
Special Highway	12,299,400	89.7%
Infrastructure Sales Tax	1,239,700	9.1%
Street Improvement	45,600	0.3%
Total	\$ 13,711,500	100.0%



Capital Project Funds Expenditures By Fund 2020

Fund Type	Expenditures	% of Total
Park Improvement	\$ 97,100	0.9%
Special Highway	10,169,700	88.1%
Infrastructure Sales Tax	1,249,700	10.8%
Street Improvement	25,900	0.2%
Total	\$ 11,542,400	100.0%



A summary of the Capital Project Funds follows:

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. Expenditures include a transfer to the Capital Improvement Reserve Fund for \$97,100 to help offset the cost of park and trail projects in that fund.

Special Highway Fund

This fund is used to account for county/city revenue sharing of a portion of the state's motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City's boundaries. Revenues also include occasional grant funding from KDOT, CARS, SMAC and CDBG for qualifying projects. Starting in 2017, it also included revenues from the special county sales and use tax that were moved from the Park Improvement Fund.

The FY 2019 Estimate includes expenditures for the Santa Fe from Waverly to Poplar street project (\$3.6M, CARS, SMAC and debt funded) and preliminary costs for the Moonlight and Madison signal project as well as debt service and a transfer out to the Bond and Interest Fund for a portion of the debt service for 2012A.

The 2020 budget also includes a transfer out to the Debt Service Fund and debt service expenditures to pay for 2014B and anticipated new debt for three large street projects. Additionally, capital improvements in 2020 include construction costs for the Waverly Road from

175th to Madison project (\$3.3M, CARS and debt funded), the I-35 and Gardner Road interchange (\$5.61M, MARC, KDOT and debt funded) the Moonlight and Madison Signal project (\$487K, CARS and debt funded), and design costs for the Moonlight Road from I-35 to Buffalo Trail project (CARS funded).

Infrastructure Special Sales Tax Fund

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 1, 2016 for infrastructure. The City will use these revenues to rehabilitate streets and pedestrian trails. Budgeted expenditures in the 2019 Estimate include \$155,000 for pedestrian trails, sidewalk improvements related to the FY 2019 MARC “Safe Routes to Schools” grant project, \$1,600,000 for Phase 4 of the Street Improvement Program, and \$527,700 in anticipated debt service for previous phases of the Street Improvement Program. Beginning in 2020, the Pavement Management Program will wind down and cash fund remaining projects, as the .5% special sales tax revenue stream will be largely committed to paying debt service on previous phases 1 through 4. Cash funded street projects in FY 2020 are anticipated to cost \$600,000.

Street Improvement Fund

This fund is used to account for the receipt of the City’s excise tax on platted land. The expenditures in this fund are specifically restricted for the improvement of existing streets and the construction of new streets necessitated by the City’s new development growth. As revenues in this fund are directly generated by development, the revenues are inadequate to pay debt service for the aforementioned street projects. Since 2010, debt service in this fund has also been paid from the Special Highway Fund and from the Debt Service Fund. 2020 expenditures are stated as \$25,900, however, the actual amount of debt service for street improvements is \$511,900 in 2020; the remaining \$486,000 in 2020 is covered from the Debt Service Fund and the Special Highway Fund. The 2019 budget estimate includes \$1,063,200 for the street portion of the Tuscan Farms Phase 1 Improvement project. The debt service for the project will be paid with special assessments through the Debt Service fund.

Debt Service Fund

Revenues

Debt Service Fund revenues are comprised of property taxes, special assessments levied on properties benefitting from improvements made from establishing benefit districts, and transfers from other funds for their allocated share of debt payments. Starting in FY 2018, revenues also include the City’s share of the .25% voter-approved County sales tax for public safety. Following is a summary of the Debt Service Fund revenues for the FY 2020 Budget in comparison to the FY 2019 Estimate:

Debt Service Fund Revenue Summary

Revenue Source	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Taxes	\$ 1,939,100	\$ 1,966,700	\$ 27,600	1%
Special Assessments	1,151,100	1,062,200	(88,900)	-8%
Interest & Misc.	14,000	14,000	0	0%
Transfers	194,700	201,300	6,600	3%
Total	\$ 3,298,900	\$ 3,244,200	\$ (54,700)	-2%

The slight increase in taxes is due mostly to the minor increases allowed under the tax lid each year from assessed property value increases. The decrease in special assessments is due to assessments reaching the end of their repayment period.

Expenditures

All expenditures in the Debt Service Fund are for the payment of debt. The 2020 budgeted debt payments are \$2,191,700 less than 2019 due to refunding payoffs in 2019 that are not anticipated to recur in 2020.

The City issued temporary notes in 2019 to fund the improvements for the Tuscan Farms Development; however, permanent financing is not anticipated on that project until 2021. Additionally the City anticipates issuing debt in 2020 to finance the Gardner Lake Spillway Improvements.

Internal Service Funds

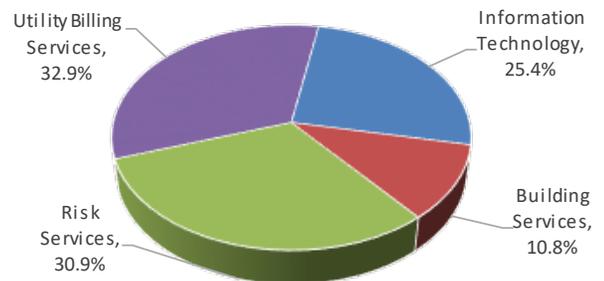
Internal Service Funds are used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis for “services rendered.” Consequently, budgeted revenues match budgeted expenses as there is no intent to make a profit or build a retained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

Internal Service Funds Expense Budget

Fund Type	Estimate 2019	Fiscal Year 2020	Increase (Decrease)	% Change
Information Technology	\$ 821,300	\$ 917,700	\$ 96,400	12%
Building Services	326,800	392,500	65,700	20%
Risk Services	1,029,300	1,116,800	87,500	9%
Utility Billing Services	1,161,300	1,189,900	28,600	2%
Total	\$ 3,338,700	\$ 3,616,900	\$ 278,200	8%

Internal Service Funds Expenses By Fund 2020

Fund Type	Expenses	% of Total
Information Technology	\$ 917,700	25.4%
Building Services	392,500	10.8%
Risk Services	1,116,800	30.9%
Utility Billing Services	1,189,900	32.9%
Total	\$ 3,616,900	100.0%



Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing. Budgeted expenses increased 12% from the 2019 Estimate to the 2020 Budget, primarily due to additional capital outlay expenses in 2020. These expenses include primary and secondary storage and backup app costs, additional computer purchases, and three additional in-car cameras for Police.

Building Services Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities. Budgeted expenses will increase from 2019 to 2020 due to new services required at the newly-constructed Justice Center.

Risk Services Fund

This fund is used to account for the accumulation and allocation of costs associated with the City's risk analysis, mitigation and administration activities. Budgeted expenses increased 9% from 2019 to 2020, almost entirely due to increases in general liability insurance and workers compensation.

Utility Billing Services Fund

This fund is used to account for the accumulation and allocation of costs associated with billing and collecting amounts owed by users for utility and airport services provided by the City. Expenses are budgeted to increase slightly from 2019 to 2020, mostly due to the anticipated merit increase to personnel.

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. Everyone from our City Administrator, Department Directors, their dedicated staff, citizens' input from forums, surveys, and advisory boards, and the Governing Body's direction contributed to this tangible testament to civic pride.

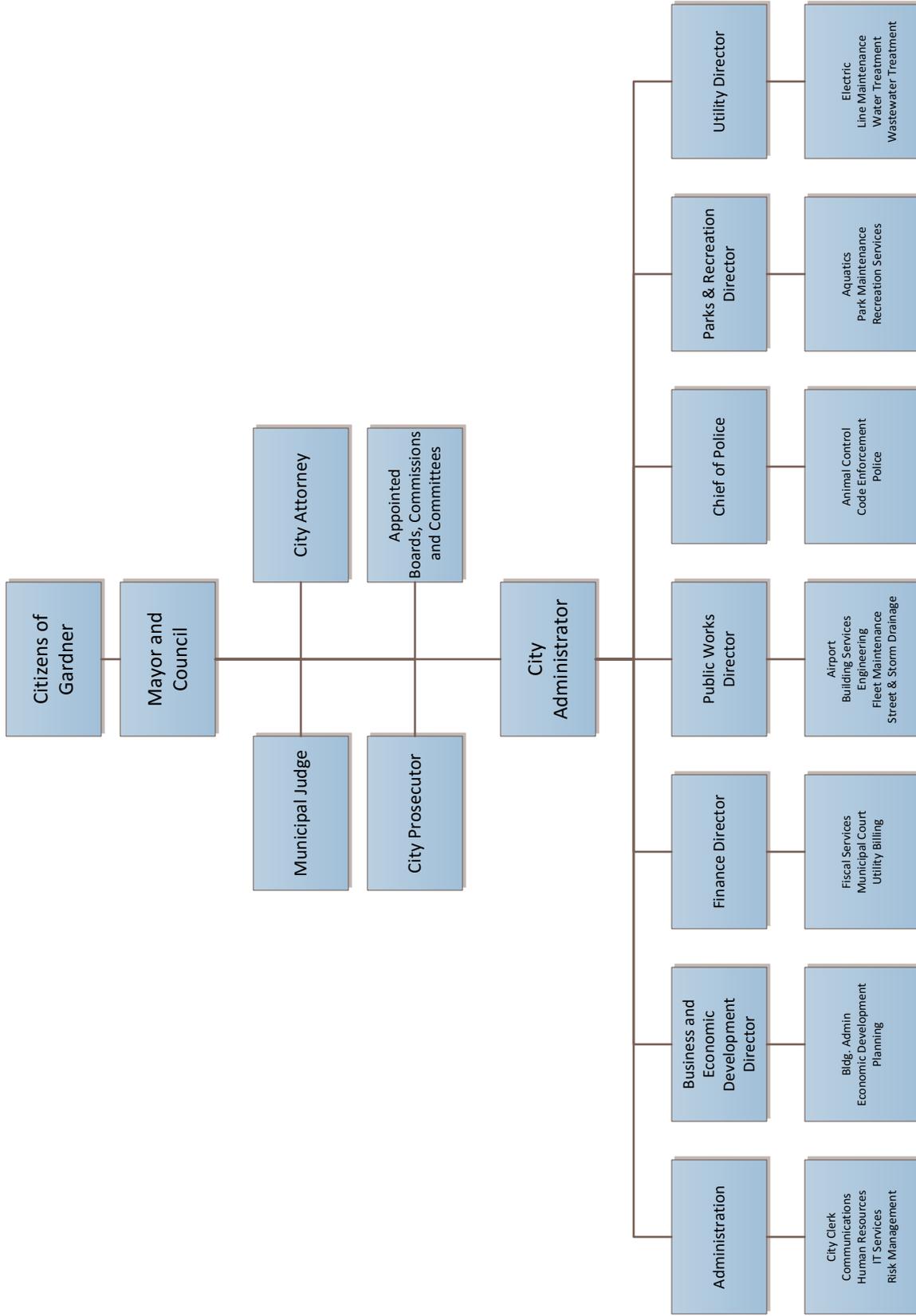
I am confident that this budget represents an appropriate balance of fiscal stewardship and strategic positioning for the future to continue our journey to a flourishing, sustainable city with *"FY 2019-2020 Revised Biennial Budget: Transformation 2.0"*.

Respectfully yours,



James Pruetting,
City Administrator

City of Gardner – 2019-2020



Note: The Municipal Judge and City Prosecutors are appointed by the Mayor. The City Administrator, City Attorney and Advisory Boards/Commissions/Committees are appointed by the Mayor and City Council.

FUNDS BY DEPARTMENT MATRIX



The matrix below illustrates which funds are budgeted in each Department. A portion of the General Fund is budgeted in every Department, while the other funds only impact certain departments.

		Department									
		Admin	Business & Economic Development	Finance	Parks & Recreation	Police	Public Works	IT Services	Building Services	Risk Services	Utility Billing
Fund	General	X	X	X	X	X	X	X	X	X	X
	Water	X		X			X	X	X	X	X
	Wastewater	X		X			X	X	X	X	X
	Electric	X		X			X	X	X	X	X
	Airport	X		X			X	X	X	X	X
	Capital Improvement				X	X	X				
	Economic Development	X	X								
	Main Street Market Place CID			X							
	Special Drug/Alcohol					X					
	Special Parks				X						
	Park Improvement				X						
	Law Enforcement Trust					X					
	Infrastructure Special Sales Tax				X		X				
	IT	X		X				X	X	X	
	Building Services	X		X				X	X	X	
	Risk	X		X				X	X	X	
	Utility Billing	X		X				X	X	X	X
	Street Improvement						X				
	Special Highway						X				
	Debt Service	Governmental (non-utility) debt									

POSITION SUMMARY



Position Changes from 2017-2020

In 2017, the City added an Engineering Technician II to assist with inspecting new development and street improvements related to the City's Street Improvement Program, two police officers that added flexibility for increased focus on narcotics enforcement, a Senior Maintenance Worker (line maintenance), another Maintenance Worker (line maintenance), and a Police Property Evidence Technician. The Customer Service Manager was reclassified to Business Services Manager and the Management Analyst was reclassified to Senior Management Analyst. The Senior Human Resources Specialist title changed to Human Resources Partner. Three Police Officers were reclassified to Police Detectives as a part of expanding career ladders. Both Police Lieutenants were reclassified to Police Captains, and the Police Clerk was reclassified to Administrative Assistant.

In 2018, the City added an Inventory Clerk in the Utilities Department to help implement the new Computerized Maintenance Management System (CMMS). The City added a Building Inspector due to an increase in both commercial and residential development. The Public Works Department added another part-time Airport Maintenance Worker. The City added a Police Officer to maintain an open position due to military deployment. That position will not impact the budget until 2019. The City restructured the Parks Maintenance Division by eliminating the Parks Superintendent position and adding two Maintenance Workers (parks). The Crew Leader – Line Maintenance was reclassified to Line Maintenance Superintendent as a part of expanding career ladders. In 2018, the Utilities Department added a Senior Maintenance Worker (line maintenance) and Maintenance Worker (line maintenance) so that the Line Maintenance Division has three crews of three people dedicated permanently to distribution line maintenance, collection line maintenance, and I&I detection maintenance.

There are no additional positions in the 2019 or 2020 budget. In 2019, two Utilities Maintenance Workers were promoted to Plant Operator and a Parks & Recreation Customer Service position was reclassified to an Administrative Assistant position. In 2020, several Police Officers may be eligible for promotion to the newly created Police Officer 2 position based on years of experience and performance evaluations.

Administration

	2017	2018	2019	2020
City Administrator	1	1	1	1
Communications Manager	1	1	1	1
Sr. Management Analyst	1	1	1	1
Executive Assistant	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Partner	1	1	1	1
Risk Coordinator	1	1	1	1
Information Technology Manager	1	1	1	1
Information Technology Specialist	2	2	2	2
City Clerk	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	12	12	12	12

Business and Economic Development

	2017	2018	2019	2020
Business and Economic Development Director	1	1	1	1
Chief Planner	1	1	1	1
Principal Planner	1	1	1	1
Planner I	1	1	1	1
Planning Technician	1	1	1	1
Building Inspector	2	3	3	3
TOTAL	7	8	8	8

POSITION SUMMARY



Finance

	2017	2018	2019	2020
Finance Director	1	1	1	1
Fiscal Services Manager	1	1	1	1
Sr. Accountant	2	2	2	2
Payroll Clerk	1	1	1	1
Grant Program Coordinator	1	1	1	1
Business Services Manager	1	1	1	1
Utility Billing Specialist	2.5	2.5	2.5	2.5
Customer Service Representative	2	2	2	2
Meter Reader / Technician	4	4	4	4
Municipal Court Clerk	2	2	2	2
Administrative Assistant	1	1	1	1
TOTAL	18.5	18.5	18.5	18.5

Parks and Recreation

	2017	2018	2019	2020
Parks and Recreation Director	1	1	1	1
Recreation Specialist	1	1	1	1
Administrative Assistant	0	0	1	1
Customer Service Representative	1	1	0	0
Recreation Superintendent	1	1	1	1
Recreation Supervisor	2	2	2	2
Special Events Coordinator	1	1	1	1
Parks Superintendent	1	0	0	0
Crew Leader - Parks	1	1	1	1
Senior Maintenance Worker - Parks	1	1	1	1
Maintenance Worker - Parks	3	5	5	5
TOTAL	13	14	14	14

Police

	2017	2018	2019	2020
Chief of Police	1	1	1	1
Code Enforcement Officer	1	1	1	1
Police Corporal	3	3	3	3
Police Detective	3	3	3	3
Police Records Clerk	1	1	1	1
Animal Control Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Police Lieutenant	0	0	0	0
Police Captain	2	2	2	2
Police Officer & Police Officer 2	20	21	21	21
Police Sergeant	4	4	4	4
Property Evidence Technician	1	1	1	1
TOTAL	38	39	39	39

POSITION SUMMARY



Public Works

	2017	2018	2019	2020
Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Sr. Staff Engineer	1	1	1	1
Staff Engineer	1	1	1	1
Engineering Technician II	2	2	2	2
GIS Analyst	1	1	1	1
Public Works Superintendent	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Airport Maintenance Worker	0.5	1	1	1
Mechanic	1	1	1	1
Crew Leader - Streets	1	1	1	1
Sr. Maintenance Worker - Streets	1	1	1	1
Maintenance Worker	5	5	5	5
Administrative Assistant	1	1	1	1
TOTAL	18.5	19	19	19

Utilities

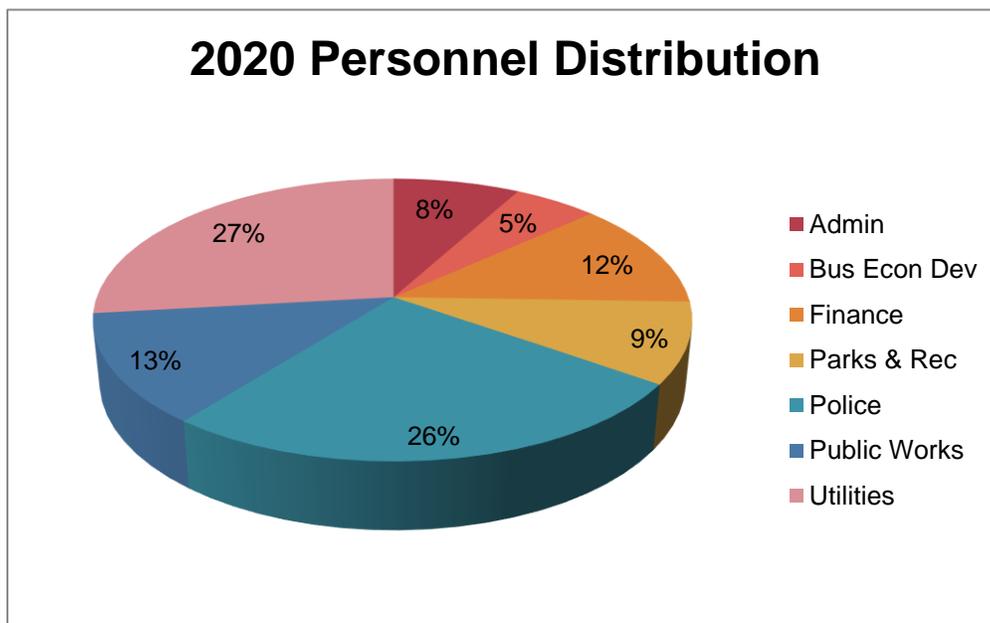
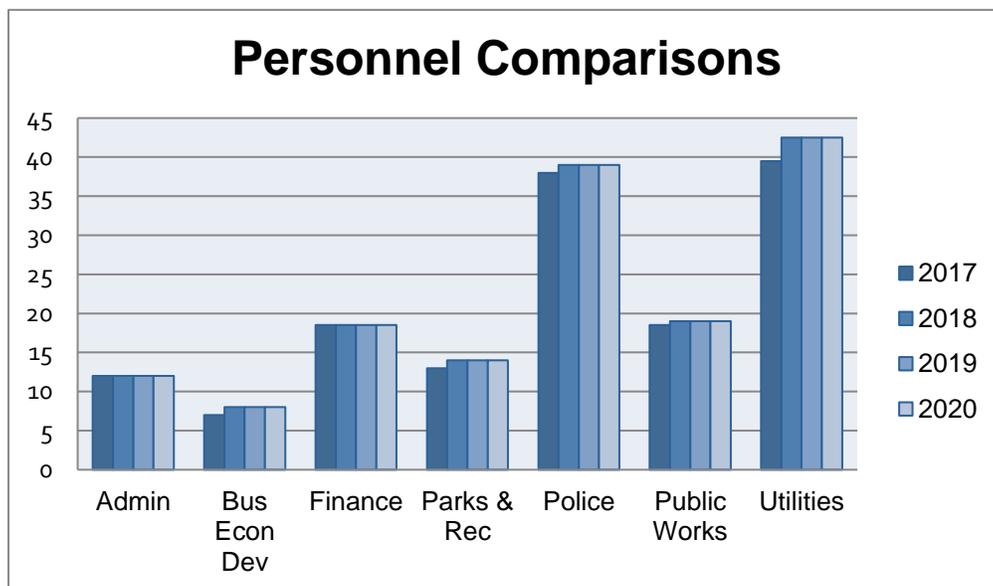
	2017	2018	2019	2020
Utility Director	1	1	1	1
Sr. Staff Engineer	2	2	2	2
Staff Engineer (Compliance)	1	1	1	1
Plant Superintendent (Water/Wastewater)	2	2	2	2
Chief Operator (Water/Wastewater)	2	2	2	2
Plant Operator (Water/Wastewater)	5	5	7	7
Crew Leader (Line Maintenance)	1	0	0	0
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	3	4	4	4
Maintenance Worker (Water/Wastewater/Line Main.)	7	8	6	6
Lead Electric Operator	1	1	1	1
Line Maintenance Superintendent	0	1	1	1
Journeyman Electric Operator	2	2	2	2
Apprentice Electric Operator	0	0	0	0
Engineering Technician II (Electric)	1	1	1	1
Electric Distribution Manager	1	1	1	1
Lead Lineman	2	2	2	2
Journeyman Lineman	1	2	2	2
Journeyman Meterman	1.5	1.5	1.5	1.5
Utility Inventory Clerk	0	1	1	1
Sr. Maintenance Worker Electric	0	1	1	1
Maintenance Worker (Electric)	2	1	1	1
Apprentice Lineman	3	2	2	2
Administrative Assistant	1	1	1	1
TOTAL	39.5	42.5	42.5	42.5

POSITION SUMMARY



Grand Total

	2017	2018	2019	2020
Administration	12	12	12	12
Business and Economic Development	7	8	8	8
Finance	18.5	18.5	18.5	18.5
Parks and Recreation	13	14	14	14
Police	38	39	39	39
Public Works	18.5	19	19	19
Utilities	39.5	42.5	42.5	42.5
GRAND TOTAL	146.5	153	153	153



PURCHASING POLICY:

- Formally adopted by the City Council on October 16, 1994. Revised on September 8, 2015.
- Department Directors can authorize purchases up to \$10,000.
- The City Administrator can authorize purchases up to \$25,000.
- The City Council must approve any purchases over \$25,000.
- Purchases over \$5,000, but less than \$50,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$25,000 without competitive proposals.
- Purchases of \$50,000 or greater require a competitive sealed bid or proposal process.
- Purchases under \$5,000 are considered small purchases and do not require competitive quotes.
- Purchases shall not be artificially divided so as to constitute a small purchase or to avoid a bidding process.

INVESTMENT POLICY:

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

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

ECONOMIC DEVELOPMENT INCENTIVE POLICY:

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

PRIORITY-BASED BUDGETING AND PERFORMANCE MANAGEMENT:

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- Organizational strategic priorities and strategic plan, department goals and objectives, and performance metrics must be clearly linked.
- Staff will monitor and routinely report progress towards the achievement of performance goals and targets.
- Performance reporting will focus on results. Effectiveness and efficiency measures are desirable over input and output measures. Performance targets should be established when appropriate.
- Performance results will guide policy and budget development. Budget initiatives will be funded to support strategic priorities and achieve performance goals/targets.

Methodology

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



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

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

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

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

General Assumptions

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

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

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

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

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

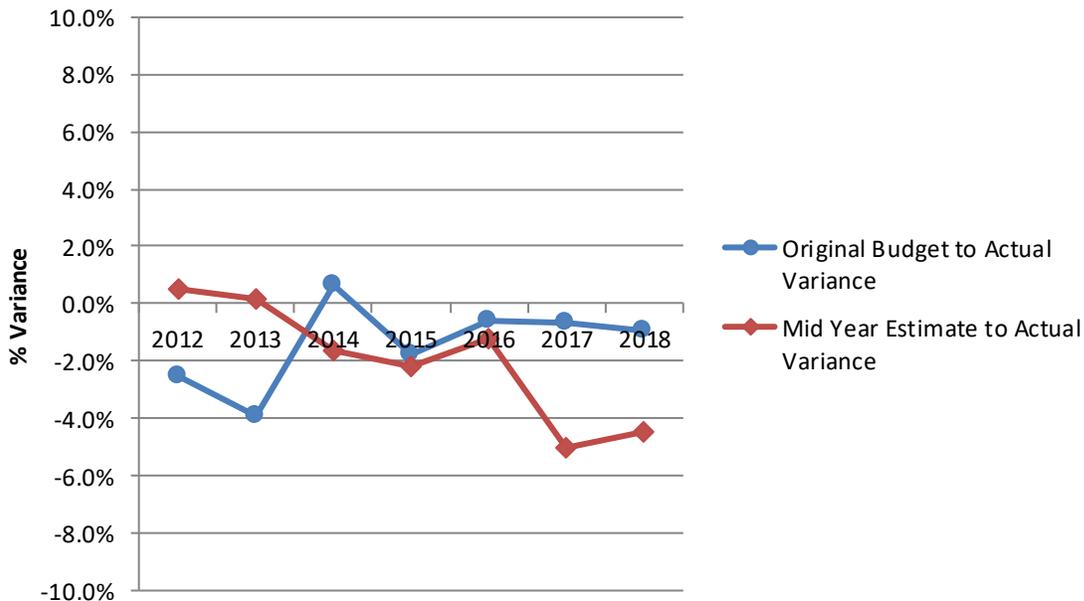
Conclusion

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

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

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

Revenue Projection Performance (excluding Miscellaneous)



Note: 2017 and 2018 Variance to estimate increased due to the timing of development activities and grant funding.

5-Year Financial Summary

Revenues by Type	2019	2020	2021	2022	2023
	Estimate	Budget	Forecast	Forecast	Forecast
Property Tax	\$ 3,942,000	\$ 4,122,000	\$ 4,556,000	\$ 4,850,500	\$ 4,970,500
Motor Vehicle Tax	488,000	506,700	529,100	555,500	583,300
Sales & Use Tax	7,303,900	7,852,400	8,325,900	8,656,600	8,995,100
Franchise Fees	315,000	313,000	312,000	311,000	310,000
Transient Guest Tax	285,600	291,300	297,100	303,000	309,100
Excise Tax	311,300	37,600	38,000	39,000	40,000
Special Assessments	1,151,100	1,062,200	1,074,500	1,452,700	1,443,400
Licenses & Permits	257,000	257,000	262,900	269,000	275,200
Intergovtl	4,508,088	7,236,050	2,421,400	8,538,100	936,800
Charges for Services	35,874,540	37,244,590	37,561,800	38,074,300	38,651,300
Fines & Forfeitures	531,900	542,800	552,600	563,700	573,600
Investment Earnings	138,400	138,000	138,900	141,500	144,100
Miscellaneous	8,931,200	40,180,400	2,036,200	7,407,200	11,614,700
Internal Serv Funds					
Transfers	2,126,733	2,180,600	1,175,300	977,800	992,600
Total Revenues	\$ 66,164,761	\$ 101,964,640	\$ 59,281,700	\$ 72,139,900	\$ 69,839,700
Total Revenues without Transfers and Debt Proceeds	\$ 55,481,528	\$ 59,997,640	\$ 56,106,400	\$ 63,791,100	\$ 57,768,600
Overall Revenue Growth (Total)	-16%	56%	-42%	22%	-3%
Overall Revenue Growth (without Transfers and Debt Proceeds)	1%	8%	-6%	14%	-9%
Expenditures by Type					
Personal Services	13,801,900	14,275,600	14,336,600	14,634,700	14,937,900
Operating	16,707,000	22,451,700	17,385,200	19,129,700	19,624,300
Capital Outlay	1,058,400	497,400	460,900	545,900	471,000
Capital Improvement	40,972,583	14,828,400	6,914,000	15,784,000	12,805,500
Cost allocation	1,987,900	2,074,000	2,136,100	2,200,200	2,266,100
Internal Services	3,338,400	3,616,400	3,725,000	3,799,200	3,900,100
Debt Service	9,761,400	8,788,200	9,867,000	10,487,800	10,268,400
Transfers	2,126,733	2,180,600	1,175,300	977,800	992,600
Total Expenditures	\$ 89,754,316	\$ 68,712,300	\$ 56,000,100	\$ 67,559,300	\$ 65,265,900
Total Expenditures without Transfers	\$ 87,627,583	\$ 66,531,700	\$ 54,824,800	\$ 66,581,500	\$ 64,273,300
Overall Expenditure Growth (without transfers)	17%	10%	-18%	21%	-3%
Overall Expenditure Growth (Total)	16%	10%	-19%	21%	-3%
Surplus/(deficit)	\$ (23,589,555)	\$ 33,252,340	\$ 3,281,600	\$ 4,580,600	\$ 4,573,800
Existing long-term debt service (excluding debt refunding payoffs and leases)	7,400,400	7,192,000	7,798,100	6,010,900	5,936,900
Anticipated CIP Debt Service		1,354,300	1,827,700	4,234,900	4,090,000
Total Long-Term Debt Service (including anticipated debt)	7,400,400	8,546,300	9,625,800	10,245,800	10,026,900
Debt Service as a % of prior year expenditures		14%	14%	18%	15%

The City's financial reports are organized into funds in accordance with generally accepted accounting principles (GAAP). A fund is a self-contained accounting entity with its own asset, liability, revenue, expenditure or expense and fund balance or equity accounts.

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

Governmental Funds

General Fund (tax-supported)

Capital Improvement Reserve Fund

Debt Service Fund (tax-supported)

- Debt Service Fund

Other Funds

Special Revenue Funds

- Economic Development
- Special Alcohol/Drug Program
- Special Parks & Recreation
- Main St. Marketplace CID
- Law Enforcement Trust

Capital Projects Fund

- Street Improvement
- Special Highway
- Park Improvement
- Infrastructure Sales Tax Fund

Proprietary Funds

Enterprise (fee) Supported

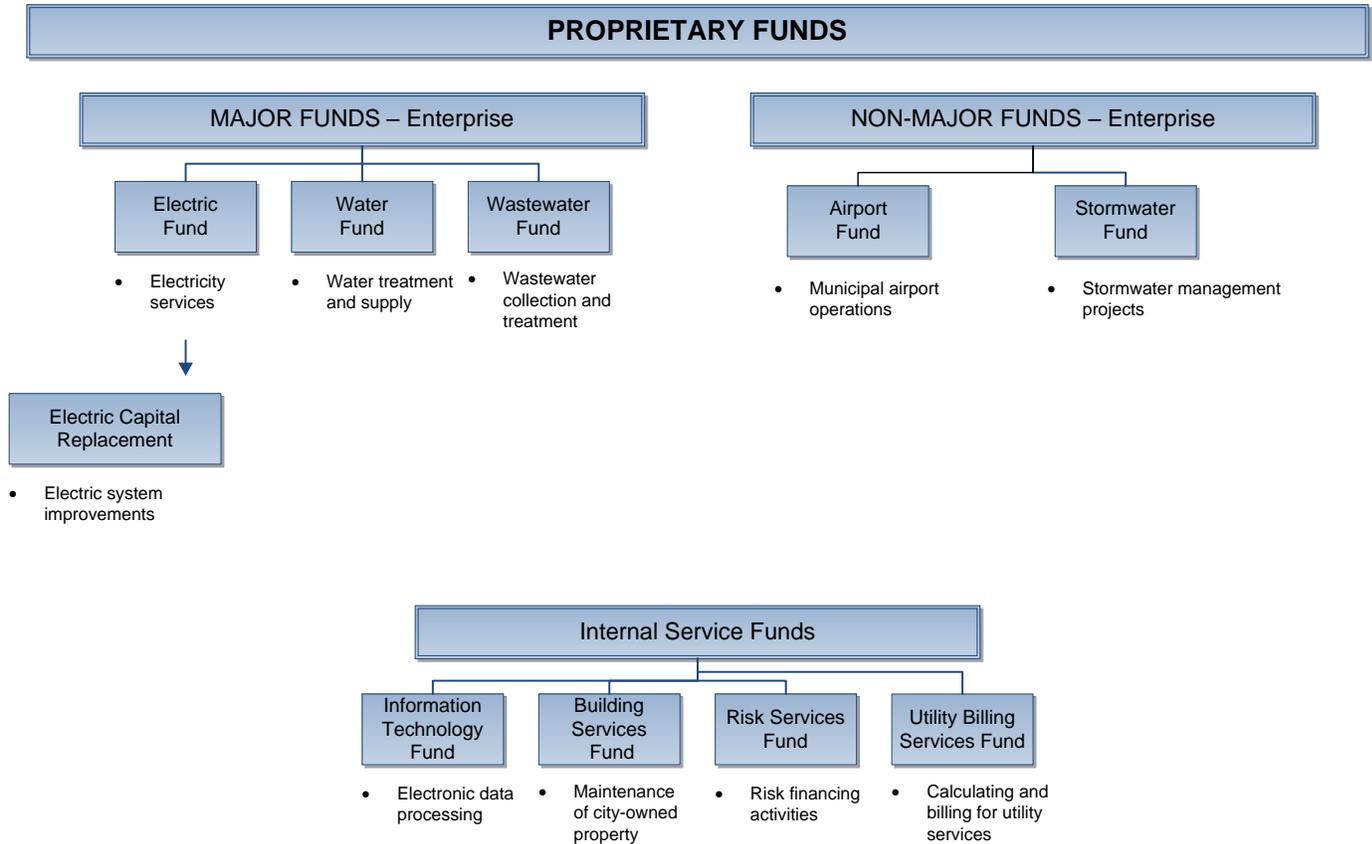
Funds that are accounted for in a manner similar to a private business enterprise. Enterprise funds fully recover their cost through user fees. The City of Gardner has four Enterprise Funds:

- Electric
- Water
- Wastewater
- Stormwater
- Airport

Internal Service Funds

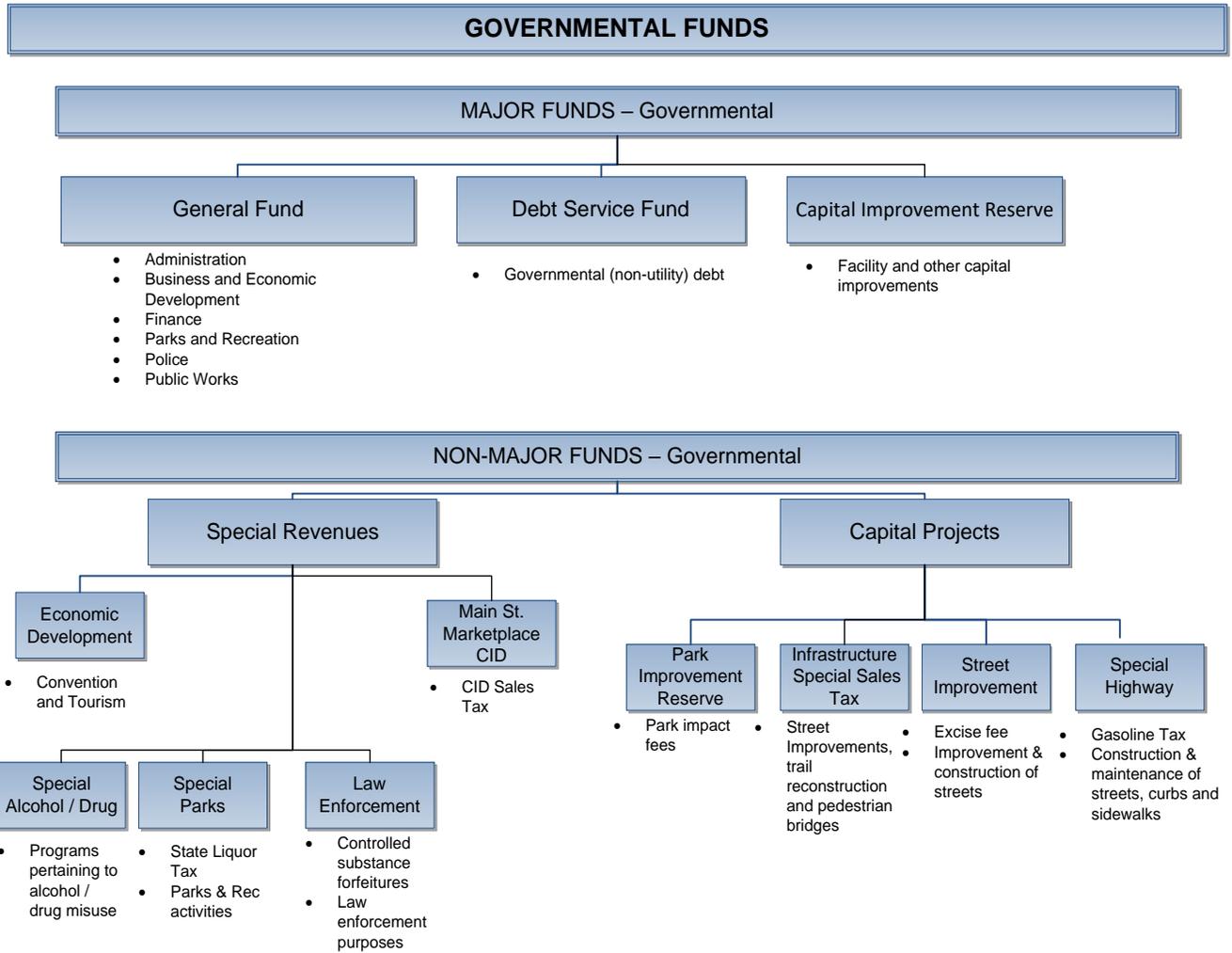
Funds that provide internal support to City departments include:

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



In the CAFR prepared by the City, the Electric Capital Replacement Fund is combined with the Electric Fund for financial reporting.

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).



General Fund

2020 Beginning Fund Balance: \$3,551,400

2020 Projected End of Year Fund Balance: \$3,231,000

The drop in fund balance is due to an intentional spend down of reserves in the General Fund. The FY 2020 Budget includes funding for four additional police vehicle replacements; ongoing subsidy to the Airport; and continued investment in a high-performance workforce through a 3% merit pool, sustained contributions to employee H.S.A. accounts to cover the HDHP deductible. Revenues in the General Fund come mostly from taxes (63%) and charges for services (22%). Both of these revenue sources reflect increases through 2020. Taxes consist of property tax, sales tax, and motor vehicle tax. Effective January 1, 2018, the City was subject to new tax lid legislation that prohibits increases in property tax revenues beyond the rate of inflation, calculated at a 5-year rolling average of the CPI, without voter approval. Property taxes increased mostly due to increases allowed under the tax lid (exemptions) for CPI, new development, and increased law enforcement expenditures. Because the tax lid legislation limits the City's ability to increase property taxes, the City must rely more on volatile sales tax revenue or increasing fees for services. Increased vigilance and strategic prioritization is necessitated to maintain adequate reserves to mitigate this volatility. Potential shortfalls of transient guest tax revenues in the Economic Development Fund could require General Fund to cover payments for approved budget assistance to the CVB and SWEDC in 2020. The projected ending fund balance is 23%.

Debt Service Fund

2020 Beginning Fund Balance: \$1,593,192

2020 Projected End of Year Fund Balance: \$1,185,792

Projected fund balance for the Debt Service Fund is expected to decrease due to the addition of a new debt service payment and the City continues to have issues, although diminished, with delinquencies related to special assessments in the Debt Service Fund. Johnson County is responsible for billing and collecting property taxes and special assessments, and City staff continues to pressure them for collection of delinquencies.

Capital Improvement Reserve Fund

2020 Beginning Fund Balance: (\$387,786)

2020 Projected End of Year Fund Balance: \$378,364

The anticipated increase in the fund balance for the Capital Improvement Reserve Fund is due to the anticipated receipt of bond proceeds to finance the costs of the Gardner Lake Spillway project that is projected to be completed in 2019.

Economic Development Fund

2020 Beginning Fund Balance: \$25,589

2020 Projected End of Year Fund Balance: \$22,389

The fund balance for the Economic Development Fund is anticipated to decrease slightly in 2020. Revenues from the transient guest tax in this fund are expected to increase slightly but are more than offset by anticipated increases in funding to the Southwest Johnson County Economic Development Council (SWEDC). Any shortfall from transient guest tax in this fund would require the General Fund to cover the commitments made for the CVB and SWEDC.

Special Alcohol/Drug Fund

2020 Beginning Fund Balance: \$74,074
2020 Projected End of Year Fund Balance: \$93,074

Projected expenditures typically match anticipated revenues in this fund, as they can only be used for specific alcohol and drug abuse programs. The increase in fund balance anticipated in this fund is due to a decrease in planned expenditures for 2020 to build funds for future programming.

Special Parks Fund

2020 Beginning Fund Balance: \$57,892
2020 Projected End of Year Fund Balance: \$96,292

The projected increase in the end-of-year fund balance for Special Parks is due to the elimination of a transfer to the Parks Sales Tax Fund that was used to partially cover debt service in that fund because the debt paid off in 2018.

Law Enforcement Trust Fund

2020 Beginning Fund Balance: \$13,947
2020 Projected End of Year Fund Balance: \$14,047

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

Park Improvement Reserve Fund

2020 Beginning Fund Balance: \$265,459
2020 Projected End of Year Fund Balance: \$295,159

The increase in fund balance is mostly due to revenues in the fund from park impact fees outpacing expenditures in the fund. For 2020, the only expenditure in the fund is a transfer to the Capital Improvement Reserve Fund to help offset the cost of park and trail projects.

Main St. Marketplace CID Fund

2020 Beginning Fund Balance: \$0
2020 Projected End of Year Fund Balance: \$33,600

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

Special Highway Fund

2020 Beginning Fund Balance: \$964,475
2020 Projected End of Year Fund Balance: \$3,094,175

The projected increase in the fund balance is due to the anticipated receipt of debt proceeds to reimburse the City for project costs from a large 2019 street project, as well as the accumulation of Special County Sales & Use Tax and State Highway Aid as the fund utilizes grant funding and debt proceeds to cover significant project expenditures in 2020. These growing reserves are anticipated to pay for future street maintenance or projects beyond the forecast period.

Infrastructure Special Sales Tax Fund

2020 Beginning Fund Balance: \$889,363
2020 Projected End of Year Fund Balance: \$879,363

The slight decrease in fund balance is due to expenditures that slightly outpaced revenues in 2020. The expenditures include additional debt service for the prior year's street projects that were debt-financed, as well as the cash funded street projects planned in 2020. Revenue sources for this fund include a voter approved .5% Special City Sales Tax, grants, and debt proceeds.

Street Improvement Fund

2020 Beginning Fund Balance: \$1,306,447
2020 Projected End of Year Fund Balance: \$1,326,147

The increase in the end-of-year fund balance for the Street Improvement Fund is due to receipts of excise tax on platted land, directly related to new development in the City, outpacing expenditures in the fund for 2020.

Electric Fund

2020 Beginning Fund Balance: \$11,627,597
2020 Projected End of Year Fund Balance: \$18,590,883

Fund Balance in the Electric Fund is projected to increase by almost 60% due, in part, to the anticipated receipt of debt proceeds to reimburse the fund for the Smart Meter Capital Improvement project that occurred in 2019. Additionally, revenues in the fund continue to outpace expenses. Retail sales increased by 2% mostly due to new growth in the City while the net cost of purchasing power is decreasing due to the City's recent investment in the Dogwood project. In a joint venture with KMEA, the Governing Body approved a 40-year agreement to assume the costs for Gardner's 32.26% participation interest in KMEA's 10.1% undivided interest in the Dogwood Energy Facility which helps secure future electric capacity for the community.

Electric Capital Replacement Fund

2020 Beginning Fund Balance: \$3,105,020
2020 Projected End of Year Fund Balance: \$3,123,020

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

Water Fund

2020 Beginning Fund Balance: (\$18,835,934)
2020 Projected End of Year Fund Balance: \$4,669,870

The Water Fund is projected to end FY 2019 with a negative fund balance due to the large encumbrance of funds for the new Water Treatment Plant in 2019. The City anticipates issuing debt in 2020 for this project which is the primary factor in the large increase in the fund balance for the year. The Water Fund is additionally implementing a 3.7% rate increase in 2020 to offset the costs of the new plant as well as future capital improvements planned at the facility.

Wastewater Fund

2020 Beginning Fund Balance: \$1,671,151
2020 Projected End of Year Fund Balance: \$2,012,251

Anticipated increases in the Wastewater fund balance relate to a decrease in operating costs of 9% due to reduced capital outlay for equipment and vehicles. Through the end of 2020, the Water Fund will continue to subsidize the Wastewater Fund through a \$1 million transfer annually.

Airport Fund

2020 Beginning Fund Balance: \$226,981
2020 Projected End of Year Fund Balance: \$355,781

Fund balance is projected to increase due to reduced capital improvement projects in 2020 as well as the timing of grant funds and bond proceeds related to capital projects. The Airport Fund will utilize short-term financing for capital project expenses until sufficient grant funds are received to pay it off.

Information Technology Fund

2020 Beginning Fund Balance: \$0
2020 Projected End of Year Fund Balance: \$0

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

Building Services Fund

2020 Beginning Fund Balance: \$0
2020 Projected End of Year Fund Balance: \$0

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

Risk Services Fund

2020 Beginning Fund Balance: \$0
2020 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

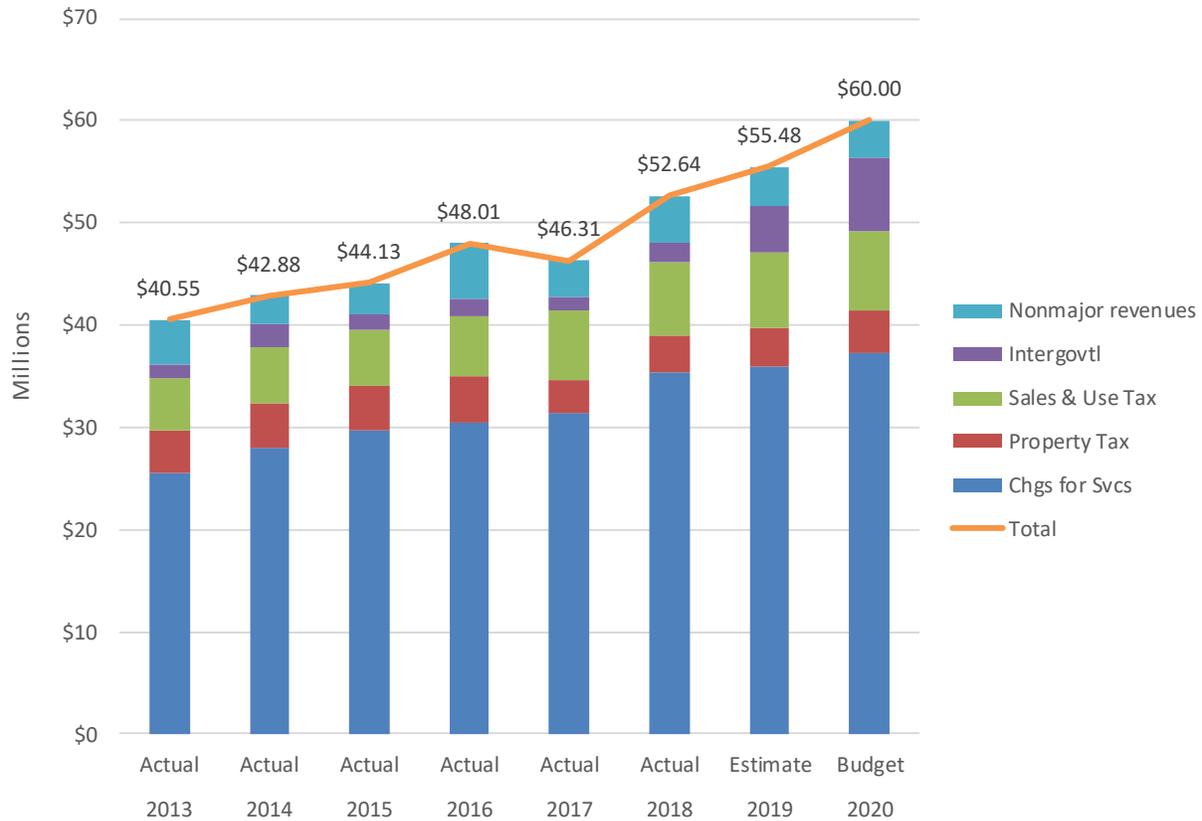
2020 Beginning Fund Balance: \$0
2020 Projected End of Year Fund Balance: \$0

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

Changes in Fund Balance

	2020 Beginning Fund Balance	2020 Projected Ending Fund Balance	Increase/ (Decrease)
General Fund	\$ 3,551,400	\$ 3,231,000	\$ (320,400)
Debt Service Fund	1,593,192	1,185,792	(407,400)
Capital Improvement Reserve Fund	(387,786)	378,364	766,150
Economic Development Fund	25,589	22,389	(3,200)
Special Alcohol/Drug Fund	74,074	93,074	19,000
Special Parks Fund	57,892	96,292	38,400
Law Enforcement Trust Fund	13,947	14,047	100
Park Improvement Reserve Fund	265,459	295,159	29,700
Main St. Marketplace CID Fund	-	33,600	33,600
Special Highway Fund	964,475	3,094,175	2,129,700
Infrastructure Special Sales Tax Fund	889,363	879,363	(10,000)
Street Improvement Fund	1,306,447	1,326,147	19,700
Electric Fund	11,627,597	18,590,883	6,963,286
Electric Capital Replacement Fund	3,105,020	3,123,020	18,000
Water Fund	(18,835,934)	4,669,870	23,505,804
Wastewater Fund	1,671,151	2,012,251	341,100
Airport Fund	226,981	355,781	128,800
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Risk Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
Total	\$ 6,148,867	\$ 39,401,207	\$ 33,252,340

Seven Year Revenue Trend (excludes transfers and debt proceeds)

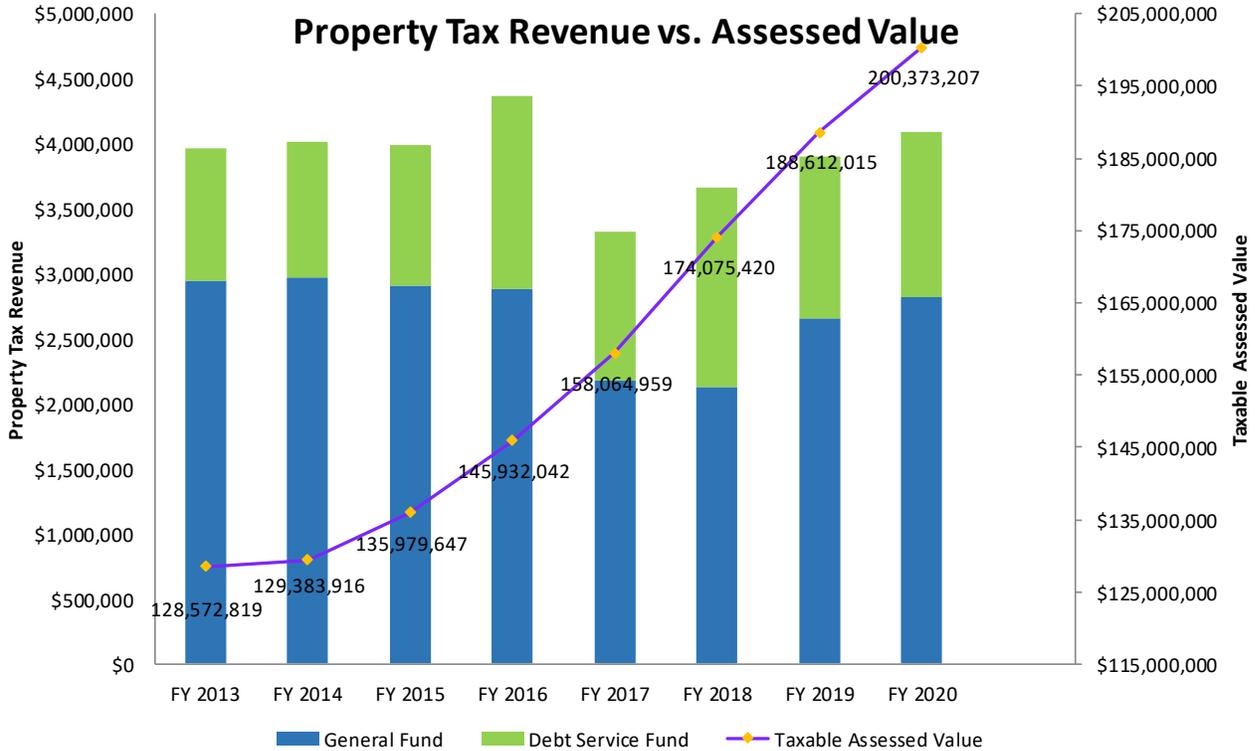


Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City every year since 2013, except for 2017.

- Charges for Services are the largest revenue source for the City and account for 62% of total revenues in 2020. The upward trend reflects rate increases in water and sewer for 2013 through 2015. Rate increases were not budgeted in 2016-2019. However, following completion of the utility rate studies in 2019 and council approval, the Water Fund will implement a 3.7% rate increase starting in 2020 and then each year thereafter through 2030. The Wastewater Fund anticipates a 1% rate increase in 2025. The increase in 2018 is mostly due to the aforementioned acquisition of an interest in the Dogwood Facility and the revenues from that facility, as well as growth of 1-2% impacting revenues in the three utility funds. In 2020, revenues from charges for services are expected to remain relatively flat with only a 3.8% increase from 2019, mostly due to the Water Fund rate increase.

- Sales & Use Tax is the next largest revenue source for the City and represents 13% of the total revenues for the City in 2020. Sales & Use Tax has been steadily increasing each year with a moderate increase in 2013, a hefty gain of almost 12% in 2014 and another moderate increase in 2015. In 2016, City sales tax jumped 49% mostly due to the end of the East Santa Fe TIF agreement and the resulting return of those sales tax dollars to the General Fund. FY 2017 reflected a 5.6% increase, and 2018 saw a modest 2.4% growth in City sales tax. Additionally, the City's share of county sales tax saw a gain of 6% in 2013, 7% in 2014, and dropped slightly for 2015 and 2016. FY 2017 reflects an increase in county sales tax almost entirely due to receiving the first, partial year of a new, voter approved, Johnson County .25% sales tax for public safety. FY 2018 reflects an increase of 8.2% in the City's share of county sales tax almost entirely due to receiving the first full year of the aforementioned .25% Johnson County public safety sales tax. The 2019 Estimate projects flat City sales tax and 2020 reflects a modest anticipated growth factor of 5%.
- The next largest major revenue source is Intergovernmental revenues which include federal and state grants, federal and state funding for street improvements, and a special alcohol liquor tax. Intergovernmental revenues represent 12% of the total revenues for the City in 2020. This revenue source can be volatile due to the nature and timing of grant-funded projects. The large increase in 2014 was due to a sizable KDOT (Kansas Department of Transportation) grant that the City received in 2014 for a street improvement project. FY 2015 – 2017 were relatively flat. FY 2018 was up 42%, or \$.6 million, from 2017 due to reimbursements for various street improvements from the Federal Fund Exchange program in both the Special Highway Fund and the ISSTF Fund. The 2019 Estimate includes projected funding from the FAA for land acquisition at the Airport for the Runway Protection Zone and from KDOT for the airport sanitary sewer project; a MARC grant in the ISSTF Fund for the Safe Routes to School Project; CARS and SMAC funding in the Special Highway Fund for the Santa Fe from Waverly to Poplar street project; and grant funding for park and trail projects in the Capital Improvement Reserve Fund. The 2020 Budget anticipates even larger amounts of grant funding and includes anticipated funding from CARS, KDOT, and MARC for large street projects in 2020, as well as funding for trails from the Kansas Department of Wildlife, Parks & Tourism.
- The final major revenue source is property tax which account for 6.9% of all revenues in 2020. The mill rate remained flat for the City from 2013 through 2014. The Governing Body implemented a reduced mill rate in 2015 that was partially offset by increases in the City's taxable assessed valuation. While the mill levy remained flat for 2016, assessed valuation increased 7.3%. In 2017 the mill levy decreased due to the aforementioned change in the fire services structure, but this reduced mill levy was partially offset by an 8.3% increase in assessed valuation. In 2018, the mill levy remained flat, but the assessed valuation increased by 10.1%. This increase will be fully captured in the Debt Service Fund to partially pay the cost of financing the new, voter-approved Justice Center.

Increases in 2019 and 2020 are minor exceptions allowed under the tax lid legislation for new improvements, CPI adjustments, and increased law enforcement expenditures.



The graph above illustrates that overall Gardner has seen a recovery in assessed values starting with small improvements in FY 2013 and 2014 and then more vigorous increases in 2015 through 2020. FY 2018 reflects the first double-digit growth for the City since the mid-2000s with an increase in assessed values of 10.1%. FY 2019 reflects an increase of 8.4% and the forecasted increase for FY 2020 is 6.2%.

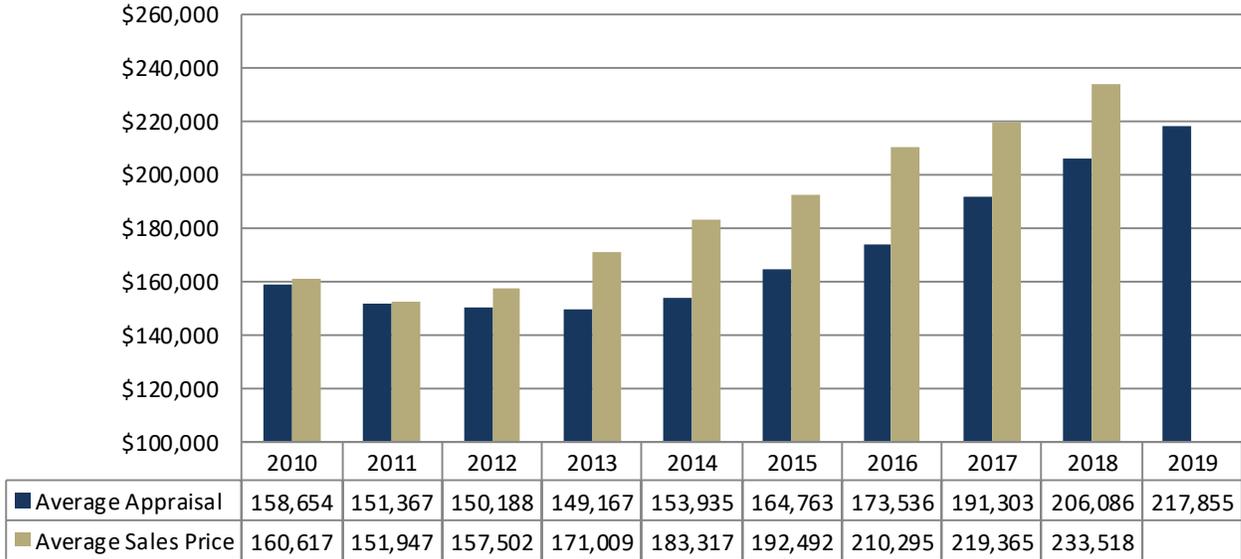
FY 2015 reflects a \$6.6 million increase in assessed value with flat property tax revenues due to a 1.728 mill reduction. In FY 2016, property tax revenues were up overall due to a 7.3% increase in assessed values. The City moved 2 mills from the General Fund to the Debt Service Fund to cover delinquent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

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

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

FY 2019 reflects a 6.7% increase in property tax revenue but an 8.3% increase in assessed valuation while FY 2020 forecasts a 4.6% increase in property taxes but an 6.2% increase in assessed valuation. This inability to capture gains in assessed valuation through property tax revenues is a direct result of the tax lid legislation and is reflected in the graph above.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City's average home sale prices have been increasing steadily since 2012 and have increased every year since then, without fail, through 2018. The graph was re-created using data from the Johnson County Appraisers' web page.

REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Method
(Ad Valorem) Property Tax	Property tax is a tax on the assessed value of property. It's computed by multiplying (the mill levy rate) by (the assessed property value/1,000). The Johnson County Appraiser values real and personal properties while the State of Kansas assigns values to state assessed utilities.	The property tax levy is based on the amount needed to fund the Ad Valorem Property tax requirements for the General Fund and the Debt Service Fund based on a projected assessed valuation of \$200,373,207 and a mill levy rate of 20.720 in 2020. An estimated delinquency rate of 4.0% was also included in the calculation
Motor Vehicle Tax	Motor vehicle tax is a tax levied on registered motor vehicles within the City. The tax is computed by multiplying the county average mill rate by the assessed valuation of the motor vehicle.	Motor vehicle tax is estimated based on the City's anticipated share of the estimated countywide collections. Motor vehicle taxes are distributed to cities in Johnson County based on their mill rate. Estimates are provided by Johnson County.
Sales & Use Tax	Sales tax is a tax levied on the retail price of an item being purchased. Use tax is a sales tax paid on personal property purchased outside the City, but "used, stored, or consumed" within the City unless the property has already been subject to such a tax. The City receives this revenue from their own local sales and use tax, as well as a portion of the County sales and use tax.	City Sales and Use tax is expected to increase 5% in 2020. The County Sales and Use tax is expected to increase 2%. These assumptions are based on historical trends.
Special Assessments	Special Assessments are levied against certain properties to defray part, or all of, the cost of a specific improvement or service deemed to primarily benefit those properties.	Special Assessments are estimated based on expected special assessment receipts for the year. The current rate of delinquency on special assessments is 12.25%.
Licenses & Permits	Licenses and permits represent fees charged by the City to individuals and businesses for such things as building and construction permits, dog and cat tags, liquor licenses and Gardner Lake dock permits.	Licenses and permits are conservatively projected to remain flat from the 2019 Estimate to the 2020 Budget. The Business and Economic Development Department provides estimates on building permits based on anticipated growth. Historical trends are also reviewed when forecasting this revenue source.
Intergovernmental	Intergovernmental revenues are revenues received from another government organization, such as the State, Federal or County Government and School Districts.	Intergovernmental revenues are estimated using several different methods. State Highway Aid and the Special Alcohol Tax are estimates obtained from the League of Kansas Municipalities website along with historical trends. Various departments estimate the amount of reimbursement expected from other governmental entities for capital infrastructure projects and public safety grants. Additionally, historical trends and patterns are reviewed and used to estimate other anticipated revenues in this category.

REVENUE SOURCE DESCRIPTIONS



Charges for Services	Charges for services consist of revenues received as a reimbursement for services provided, such as electric, water and wastewater user charges, recreation program fees, Aquatic Center fees, inspection fees, hangar rentals, General Fund Cost Allocation revenue and other miscellaneous revenues.	Charges for services are estimated using historical trends and departmental estimates, with the exception of utility charges and the cost allocation revenue. Utility charges are estimated using historical trends, growth projections and anticipated rate increases. The growth projection used in Electric for 2020 was 2% while Water and Wastewater used a 1% growth factor. As aforementioned, the Water Fund includes a 3.7% rate increase every year beginning in 2020 and ending in 2030. Cost allocation revenue is estimated based on research and analysis of historical trends as well as expenditure projections for those departments being allocated.
Fines & Forfeitures	Fines & Forfeitures are fines, forfeited bonds and fees related to the Municipal Court. Fines are set by a combination of State law, municipal code, and judge's actions.	Fines and forfeitures are estimated based on historical trends and departmental estimates.
Franchise Fees	Franchise fees are fees assessed on gross receipts for electric and natural gas consumption, and sales of local telephone and cable television service within Gardner.	Franchise fees are estimated based on historical trends and a review of current year's collections to date.
Transient Guest Tax	Transient Guest Tax is a tax on room rental for hotels and motels within Gardner.	Transient Guest tax is estimated based on historical trends, a review of current year's collections to date, and anticipated development. The City is projecting a modest 2% increase in transient guest tax for 2020.
Excise Tax	Excise tax is a tax on the platting of real property within Gardner.	Excise tax is estimated based on anticipated growth and departmental estimates from the Business and Economic Development Department.
Investment Earnings	Interest earned on investments, as well as any gains or losses on the sale of any investments.	Investment Earnings will fluctuate from year to year based on the prevailing interest rates and market conditions.
Miscellaneous	Miscellaneous revenues are revenues of a miscellaneous nature, such as royalties, reimbursements, bond proceeds, or revenues not accounted for somewhere else.	Miscellaneous revenues are estimated based on historical trends and review of current year's collections to date.

CONSOLIDATED FINANCIAL SCHEDULE



2020 Budget
Budget Summary - All Funds

	General Fund	Debt Service Fund	Capital Improvement Reserve	Park Improvement Reserve
Fund Balance 1/1	\$ 3,551,400	\$ 1,593,192	\$ (387,786)	\$ 265,459
Revenues:				
Taxes	8,548,000	1,966,700	-	-
Special Assessments	-	1,062,200	-	-
License & Permits	257,000	-	-	-
Franchise Fees	313,000	-	-	-
Intergovernmental	118,200	-	564,350	-
Charges for services	2,969,500	-	-	126,700
Fines & Forfeitures	542,800	-	-	-
Miscellaneous & Other	26,300	14,000	766,100	100
Total Revenue	12,774,800	3,042,900	1,330,450	126,800
Transfers from Other Funds:				
Transfer from Special Highway	-	29,000	-	-
Transfer from Electric	882,200	29,400	-	-
Transfer from Water	-	45,300	-	-
Transfer from Wastewater	-	71,700	-	-
Transfer from Street Improvement	-	25,900	-	-
Transfer from Park Improvement	-	-	97,100	-
Transfer from Airport	-	-	-	-
Total	882,200	201,300	97,100	-
Total Sources	13,657,000	3,244,200	1,427,550	126,800
Expenditures:				
Personal Services	9,614,300	-	-	-
Operating	2,749,800	-	-	-
Capital Outlay	187,400	-	-	-
Capital Improvement	-	-	661,400	-
Cost Allocation	-	-	-	-
Internal Services	1,425,900	-	-	-
Debt Service	-	3,651,600	-	-
Total Expenditures	13,977,400	3,651,600	661,400	-
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	97,100
Total	-	-	-	97,100
Total Uses	13,977,400	3,651,600	661,400	97,100
Sources Over(Under) Uses	(320,400)	(407,400)	766,150	29,700
Fund Balance @ 12/31	\$ 3,231,000	\$ 1,185,792	\$ 378,364	\$ 295,159

CONSOLIDATED FINANCIAL SCHEDULE



2020 Budget
Budget Summary - All Funds

	Economic Development	Special Alcohol & Drug	Special Parks	Infrastructure Special Sales Tax
Fund Balance 1/1	\$ 25,589	\$ 74,074	\$ 57,892	\$ 889,363
Revenues:				
Taxes	291,300	-	-	1,235,700
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Franchise Fees	-	-	-	-
Intergovernmental	-	38,200	38,200	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	500	-	200	4,000
Total Revenue	291,800	38,200	38,400	1,239,700
Transfers from Other Funds:				
Transfer from Special Highway	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	291,800	38,200	38,400	1,239,700
Expenditures:				
Personal Services	-	-	-	-
Operating	295,000	19,200	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	600,000
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	649,700
Total Expenditures	295,000	19,200	-	1,249,700
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	295,000	19,200	-	1,249,700
Sources Over(Under) Uses	(3,200)	19,000	38,400	(10,000)
Fund Balance @ 12/31	\$ 22,389	\$ 93,074	\$ 96,292	\$ 879,363

CONSOLIDATED FINANCIAL SCHEDULE



2020 Budget
Budget Summary - All Funds

	Law Enforcement	Street Improvement	Special Highway	Main St Marketplace CID	Electric
Fund Balance 1/1	\$ 13,947	\$ 1,306,447	\$ 964,475	\$ -	\$ 11,627,597
Revenues:					
Taxes	-	37,600	455,000	275,700	-
Special Assessments	-	-	-	-	-
License & Permits	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Intergovernmental	-	-	6,327,100	-	-
Charges for services	-	-	-	-	17,745,986
Fines & Forfeitures	-	-	-	-	-
Miscellaneous & Other	100	8,000	5,517,300	5,600,200	4,567,200
Total Revenue	100	45,600	12,299,400	5,875,900	22,313,186
Transfers from Other Funds:					
Transfer from Special Highway	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Street Improvement	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Airport	-	-	-	-	-
Total	-	-	-	-	-
Total Sources	100	45,600	12,299,400	5,875,900	22,313,186
Expenditures:					
Personal Services	-	-	-	-	2,042,300
Operating	-	-	-	5,613,600	9,095,000
Capital Outlay	-	-	-	-	50,000
Capital Improvement	-	-	9,422,000	-	1,700,000
Cost Allocation	-	-	-	-	524,500
Internal Services	-	-	-	-	928,200
Debt Service	-	-	718,700	228,700	98,300
Total Expenditures	-	-	10,140,700	5,842,300	14,438,300
Transfer to Other Funds:					
Transfer to General Fund	-	-	-	-	882,200
Transfer to Wastewater	-	-	-	-	-
Transfer to Debt Service	-	25,900	29,000	-	29,400
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total	-	25,900	29,000	-	911,600
Total Uses	-	25,900	10,169,700	5,842,300	15,349,900
Sources Over(Under) Uses	100	19,700	2,129,700	33,600	6,963,286
Fund Balance @ 12/31	\$ 14,047	\$ 1,326,147	\$ 3,094,175	\$ 33,600	\$ 18,590,883

CONSOLIDATED FINANCIAL SCHEDULE



2020 Budget
Budget Summary - All Funds

	Electric Capital Replacement	Water	Wastewater	Airport
Fund Balance 1/1	\$ 3,105,020	\$ (18,835,934)	\$ 1,671,151	\$ 226,981
Revenues:				
Taxes	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Franchise Fees	-	-	-	-
Intergovernmental	-	-	-	150,000
Charges for services	-	6,813,604	5,707,500	264,400
Fines & Forfeitures	-	-	-	-
Miscellaneous & Other	18,000	22,515,000	921,100	360,300
Total Revenue	18,000	29,328,604	6,628,600	774,700
Transfers from Other Funds:				
Transfer from Special Highway	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	1,000,000	-
Transfer from Wastewater	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	1,000,000	-
Total Sources	18,000	29,328,604	7,628,600	774,700
Expenditures:				
Personal Services	-	818,000	746,900	29,700
Operating	-	1,784,900	829,500	129,600
Capital Outlay	-	90,000	20,000	-
Capital Improvement	-	350,000	1,692,500	402,500
Cost Allocation	-	610,000	579,900	-
Internal Services	-	557,900	524,600	32,000
Debt Service	-	566,700	2,822,400	52,100
Total Expenditures	-	4,777,500	7,215,800	645,900
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	1,000,000	-	-
Transfer to Debt Service	-	45,300	71,700	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	1,045,300	71,700	-
Total Uses	-	5,822,800	7,287,500	645,900
Sources Over(Under) Uses	18,000	23,505,804	341,100	128,800
Fund Balance @ 12/31	\$ 3,123,020	\$ 4,669,870	\$ 2,012,251	\$ 355,781

CONSOLIDATED FINANCIAL SCHEDULE



2020 Budget
Budget Summary - All Funds

	Information Technology	Building Services	Risk Services	Utility Billing	All Funds Total
Fund Balance 1/1	\$ -	\$ -	\$ -	\$ -	\$ 6,148,867
Revenues:					
Taxes	-	-	-	-	12,810,000
Special Assessments	-	-	-	-	1,062,200
License & Permits	-	-	-	-	257,000
Franchise Fees	-	-	-	-	313,000
Intergovernmental	-	-	-	-	7,236,050
Charges for services	917,700	392,500	1,116,800	1,189,900	37,244,590
Fines & Forfeitures	-	-	-	-	542,800
Miscellaneous & Other	-	-	-	-	40,318,400
Total Revenue	917,700	392,500	1,116,800	1,189,900	99,784,040
Transfers from Other Funds:					
Transfer from Special Highway	-	-	-	-	29,000
Transfer from Electric	-	-	-	-	911,600
Transfer from Water	-	-	-	-	1,045,300
Transfer from Wastewater	-	-	-	-	71,700
Transfer from Street Improvement	-	-	-	-	25,900
Transfer from Park Improvement	-	-	-	-	97,100
Transfer from Airport	-	-	-	-	-
Total	-	-	-	-	2,180,600
Total Sources	917,700	392,500	1,116,800	1,189,900	101,964,640
Expenditures:					
Personal Services	311,800	81,200	66,800	564,600	14,275,600
Operating	377,200	232,900	976,800	348,200	22,451,700
Capital Outlay	150,000	-	-	-	497,400
Capital Improvement	-	-	-	-	14,828,400
Cost Allocation	64,200	64,200	64,200	167,000	2,074,000
Internal Services	14,500	14,200	9,000	110,100	3,616,400
Debt Service	-	-	-	-	8,788,200
Total Expenditures	917,700	392,500	1,116,800	1,189,900	66,531,700
Transfer to Other Funds:					
Transfer to General Fund	-	-	-	-	882,200
Transfer to Wastewater	-	-	-	-	1,000,000
Transfer to Debt Service	-	-	-	-	201,300
Transfer to Capital Improvement Reserve	-	-	-	-	97,100
Total	-	-	-	-	2,180,600
Total Uses	917,700	392,500	1,116,800	1,189,900	68,712,300
Sources Over(Under) Uses	-	-	-	-	33,252,340
Fund Balance @ 12/31	\$ -	\$ -	\$ -	\$ -	\$ 39,401,207

CONSOLIDATED FINANCIAL SCHEDULE



2019-2020 Budget
Budget Summary - All Funds

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Fund Balance 1/1	\$ 27,218,592	\$ 28,590,329	\$ 29,738,422	\$ 6,148,867
Revenues:				
Taxes	11,992,909	12,330,800	12,330,800	12,810,000
Special Assessments	1,213,071	1,151,100	1,151,100	1,062,200
License & Permits	375,416	257,000	257,000	257,000
Franchise Fees	282,893	315,000	315,000	313,000
Intergovernmental	1,912,808	4,722,050	4,508,088	7,236,050
Charges for services	35,367,730	35,874,540	35,874,540	37,244,590
Fines & Forfeitures	479,255	531,900	531,900	542,800
Miscellaneous	18,129,666	8,177,400	9,069,600	40,318,400
Total Revenue	69,753,748	63,359,790	64,038,028	99,784,040
Transfers from Other Funds:				
Transfer from Special Highway	26,500	27,300	27,300	29,000
Transfer from Special Parks	40,000	-	-	-
Transfer from Electric	857,900	894,500	894,500	911,600
Transfer from Water	1,042,700	1,043,600	1,043,600	1,045,300
Transfer from Wastewater	68,900	70,100	70,100	71,700
Transfer from Street Improvement	25,700	26,100	26,100	25,900
Transfer from Park Improvement	65,002	75,000	65,133	97,100
Transfer from Park Sales Tax	52,000	-	-	-
Total	2,178,702	2,136,600	2,126,733	2,180,600
Total Sources	71,932,450	65,496,390	66,164,761	101,964,640
Expenditures:				
Personal Services	13,171,758	13,801,900	13,801,900	14,275,600
Operating	19,120,997	16,707,000	16,707,000	22,451,700
Capital Outlay	625,869	988,400	1,058,400	497,400
Capital Improvement	19,745,107	13,238,900	40,972,583	14,828,400
Cost Allocation	1,678,812	1,987,900	1,987,900	2,074,000
Internal Services	3,163,100	3,338,400	3,338,400	3,616,400
Debt Service	9,728,275	10,271,100	9,761,400	8,788,200
Total Expenditures	67,233,918	60,333,600	87,627,583	66,531,700
Transfer to Other Funds:				
Transfer to General Fund	831,100	866,900	866,900	882,200
Transfer to Wastewater	1,000,000	1,000,000	1,000,000	1,000,000
Transfer to Park Sales Tax	42,702	-	-	-
Transfer to Debt Service	242,600	194,700	194,700	201,300
Transfer to Capital Imp Reserve	62,300	75,000	65,133	97,100
Total	2,178,702	2,136,600	2,126,733	2,180,600
Total Uses	69,412,620	62,470,200	89,754,316	68,712,300
Sources Over(Under) Uses	2,519,830	3,026,190	(23,589,555)	33,252,340
Fund Balance @ 12/31	\$ 29,738,422	\$ 31,616,519	\$ 6,148,867	\$ 39,401,207

GENERAL FUND



Overview

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

Contact Information



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CITY OF GARDNER ANNUAL BUDGET



General Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
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Funds Available Jan 1	\$ 4,444,563	\$ 3,483,863	\$ 4,029,900	\$ 3,551,400
Revenue:				
Taxes	8,029,579	8,490,900	8,490,900	8,861,000
Licenses & Permits	375,416	257,000	257,000	257,000
Intergovernmental	176,044	117,800	117,800	118,200
Charges for Service	3,460,033	3,404,500	3,404,500	3,512,300
Business Activity	70,038	26,000	26,000	26,300
Transfers In	831,100	866,900	866,900	882,200
Sale of City Assets	17,475	-	-	-
	-----	-----	-----	-----
Revenue Total	12,959,685	13,163,100	13,163,100	13,657,000
	=====	=====	=====	=====
% increase from previous year	5%	7%	4%	4%
Expenditures:				
Operations:				
Administration	1,853,097	1,766,600	1,766,600	1,819,900
Finance	1,205,230	1,245,900	1,245,900	1,282,800
Business and Economic Development	928,748	1,038,700	1,038,700	1,042,300
Police	4,300,109	4,501,700	4,501,700	4,740,200
Public Works	2,233,911	2,291,800	2,291,800	2,355,800
Parks & Recreation	2,556,524	2,489,500	2,489,500	2,549,000
	-----	-----	-----	-----
Operations Total	13,077,619	13,334,200	13,334,200	13,790,000
Capital Outlay:				
Administration	47,402	-	-	-
Finance	31,601	-	-	-
Police	109,545	176,000	246,000	176,000
Public Works	14,411	11,400	11,400	11,400
Parks & Recreation	93,770	50,000	50,000	-
	-----	-----	-----	-----
Capital Outlay Total	296,729	237,400	307,400	187,400
	-----	-----	-----	-----
Expenditure Total	13,374,348	13,571,600	13,641,600	13,977,400
	=====	=====	=====	=====
% increase from previous year	2%	1%	0%	3%
Surplus/(Shortfall)	(414,663)	(408,500)	(478,500)	(320,400)
Funds Available Dec 31	\$ 4,029,900	\$ 3,075,363	\$ 3,551,400	\$ 3,231,000
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



REVENUE SOURCE	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Ad Valorem Property Tax	\$ 2,136,393	\$ 2,662,400	\$ 2,662,400	\$ 2,825,000
Back Tax Collections	7,307	24,000	24,000	24,000
Motor Vehicle Tax	350,838	284,500	284,500	293,000
Total	2,494,538	2,970,900	2,970,900	3,142,000
Mowing Special Assessments	7,540	6,000	6,000	6,000
Total	7,540	6,000	6,000	6,000
City Sales Tax	2,396,402	2,448,000	2,448,000	2,570,000
County Sales Tax	1,907,737	1,816,000	1,816,000	1,852,000
City Use Tax	577,247	551,000	551,000	579,000
County Use Tax	363,222	384,000	384,000	399,000
Total	5,244,608	5,199,000	5,199,000	5,400,000
Natural Gas Franchise	158,076	140,000	140,000	140,000
Telephone Franchise	8,862	26,000	26,000	25,000
Cable Television Franchise	100,317	134,000	134,000	133,000
Electric Franchise (KCPL)	15,638	15,000	15,000	15,000
Total	282,893	315,000	315,000	313,000
Taxes Subtotal	8,029,579	8,490,900	8,490,900	8,861,000
Business Licenses & Payments	6,395	1,400	1,400	1,400
Beer and Liquor License	2,650	4,800	4,800	4,800
Eco Dev Application Fee	6,000	-	-	-
Total	15,045	6,200	6,200	6,200
Building & Construction Permits	346,476	237,800	237,800	237,800
Animal Licenses & Impoundment	8,616	7,800	7,800	7,800
Lake Dock Permits	5,279	5,200	5,200	5,200
Total	360,371	250,800	250,800	250,800
Licenses/Permits Subtotal	375,416	257,000	257,000	257,000
Operating Contributions	124,161	80,000	80,000	80,000
Grants	8,325	-	-	-
Federal Grants	2,967	-	-	-
Total	135,453	80,000	80,000	80,000
Local Alcohol Liquor Tax	40,591	37,800	37,800	38,200
Total	40,591	37,800	37,800	38,200
Intergovernmental Subtotal	176,044	117,800	117,800	118,200

CITY OF GARDNER ANNUAL BUDGET



REVENUE SOURCE	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Copies/Plans/Codes	5,926	5,000	5,000	5,000
Miscellaneous	39,048	6,200	6,200	6,200
Returned Checks	2,250	3,000	3,000	3,000
Reimbursed Expense	1,947	-	-	-
Donations	6,007	-	-	-
Developer Reimbursements	20,000	-	-	-
Origination fee	235,000	-	-	-
Total	310,178	14,200	14,200	14,200
GF Cost Allocation Revenue	1,787,508	2,153,500	2,153,500	2,249,900
GF Cost Allocation-Airport	(108,696)	(165,600)	(165,600)	(175,900)
Total	1,678,812	1,987,900	1,987,900	2,074,000
Recreation Programs	210,654	284,000	284,000	290,000
Instructional Recreation Fees	25,872	14,900	14,900	15,200
Swimming Pool Fees	332,104	270,000	270,000	270,000
Swimming Lessons	32,035	34,000	34,000	34,000
Special Events	81,784	30,000	30,000	30,000
Concessions	57,941	73,600	73,600	75,100
Advertising	26,132	13,000	13,000	13,000
Tournaments	46,780	50,000	50,000	53,000
Donations and Sponsorships	1,000	-	-	-
Facility Rental	16,493	30,000	30,000	30,000
Aquatic Concessions	83,888	53,000	53,000	53,000
Total	914,683	852,500	852,500	863,300
Inspection Fees	55,283	10,000	10,000	10,000
Zoning and Subdivision Fees	21,822	7,000	7,000	7,000
Street Signs	-	1,000	1,000	1,000
Total	77,105	18,000	18,000	18,000
Court Fines	355,331	434,000	434,000	443,000
Court Fees	63,954	56,500	56,500	57,600
Diversion	59,970	41,400	41,400	42,200
Total	479,255	531,900	531,900	542,800
Charges for Service Subtotal	3,460,033	3,404,500	3,404,500	3,512,300
Interest on Idle Funds	68,728	25,000	25,000	25,300
Total	68,728	25,000	25,000	25,300
Royalties	1,310	1,000	1,000	1,000
Total	1,310	1,000	1,000	1,000
Business - Type Activity Subtotal	70,038	26,000	26,000	26,300
Electric Fund Transfer	831,100	866,900	866,900	882,200
Total	831,100	866,900	866,900	882,200
Sale of City Property	17,475	-	-	-
Total	17,475	-	-	-
Subtotal	848,575	866,900	866,900	882,200
	\$ 12,959,685	\$ 13,163,100	\$ 13,163,100	\$ 13,657,000
	=====	=====	=====	=====

ADMINISTRATION



Overview

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

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

Contact Information



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

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



ADMINISTRATION

Services

Policy Development

One of the core functions of Administration is to oversee developments and emerging trends in local government and to provide policies to guide staff in their operations. Direction from the Mayor and City Council can also signal a need for policy change or development. The City Administrator is responsible for implementation of those directives. Administration staff works with city departments, engineers and contractors to facilitate the planning, development and implementation of city projects. The City Administrator sets the agenda for the City Council and is ultimately responsible for the content of the information that is contained in the packets which are delivered to the City Council, posted on the website and made available to the public prior to the meeting date. Agenda packets contain detailed information on the topics that will be presented at the Council meeting.

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.

Budget Management and Preparation

Budgeting activities include assisting departments in development of budget requests, updating of revenue and expenditure forecasts and developing salary, pension and other budget figures.

Information Technology Services / Information Technology Fund

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

Human Resources / Risk Management Fund

Human Resources provides services for hiring, training, retention, compensation and benefits, and risk management. Risk Management Services are accounted for in a separate internal service fund.

Open Record Requests

Personnel (FTE)

Program	2017	2018	2019	2020
Administration	4.0	4.0	4.0	4.0
Human Resources	4.0	4.0	4.0	4.0
Information Technology (I.T.)	3.0	3.0	3.0	3.0
City Clerk	1.0	1.0	1.0	1.0
TOTAL	12.0	12.0	12.0	12.0

ADMINISTRATION

2019-2020 Goals and Objectives

- Continue to implement the strategic plan
- Participate in regional benchmarking initiatives
- Collaborate with strategic partners to provide public services to the community
- Maintain a well trained and healthy workforce
- Implement process improvement programs
- Earn 2019 GFOA Distinguished Budget Presentation Award
- Revise the performance evaluation system

DID YOU KNOW?

The Gardner Strategic Plan is available on the City website.

<http://www.gardnerkansas.gov/home/showdocument?id=6194>

2018 Accomplishments

- Coordinated Employee Appreciation Week
- Conducted a community survey
- Provided leadership training
- Earned the 2019 GFOA Distinguished Budget Presentation Award
- Implemented 2-year budget process
- Completed KERIT audit and earned a 4.5% discount on workman's compensation rates
- Provided training on media relations
- Earned the Healthy KC Silver Level Certification for workplace wellness
- Revised resolutions for each citizen advisory committee to encourage engagement
- Formed an employee engagement committee and developed recommendations for management
- Wellness Committee began providing healthy snacks for our employees
- Organized a Teambuilding Retreat for City Leadership

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
4	Reduce workers' compensation costs	Average cost per claim	—	\$8,913	\$1,414	\$6,000	\$4,000
		Expenditures for workers' compensation per \$100 of salary and benefits	—	\$1.58	\$1.62	\$1.70	\$1.50
4	Reduce turnover	Turnover rate	10%	12%	6%	10%	10%
		Percent of non-seasonal employees completing probationary period	81%	100%	100%	100%	100%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
4	Create a high performing organization	Satisfaction rating for quality of services	54%	75%	78%	80%	80%
2	Create a community where people want to live	Satisfaction rating for quality of life	74%	73%	75%	76%	77%
2	Enhance City communication with public	Satisfaction rating for effectiveness of communication	48%	62%	65%	70%	70%
2	Enhance the image of the community	Satisfaction rating for the overall image of the community	71%	55%	64%	67%	71%

ADMINISTRATION

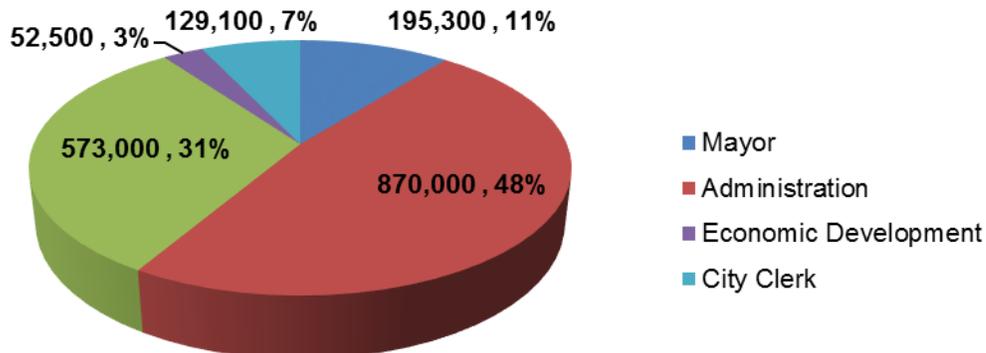


Department Financial Summaries

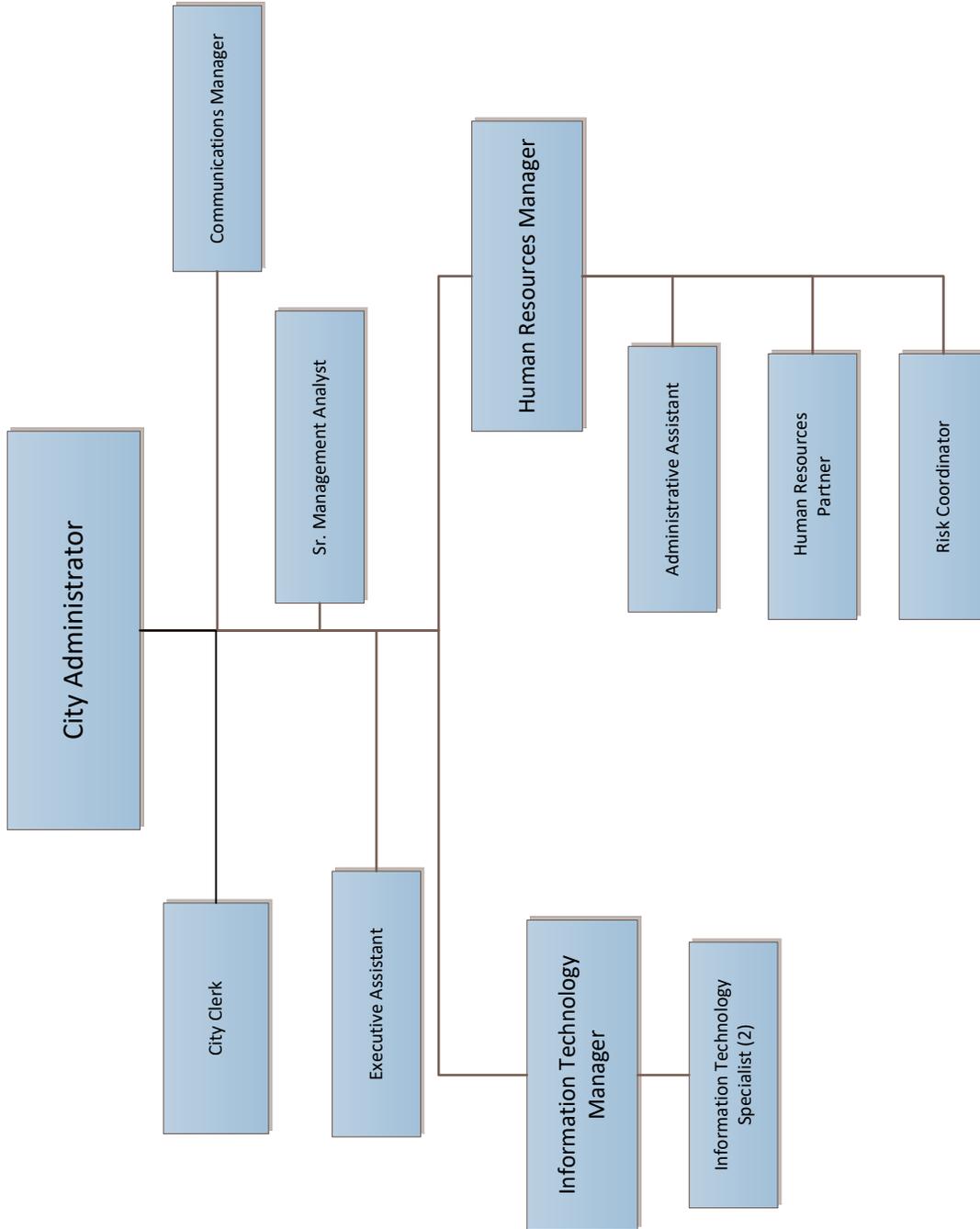
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	1,220,464	1,138,800	1,138,800	1,181,100
Contractual Services	425,602	386,100	386,100	386,100
Commodities	64,261	78,000	78,000	81,000
Capital Outlay	47,402	-	-	-
Internal Services	142,770	163,700	163,700	171,700
Total	1,900,499	1,766,600	1,766,600	1,819,900

Department Expenditures by Program				
	2018 Actuals	2019 Budget	2019 Estimate	2020 Budget
Mayor	163,074	185,900	185,900	195,300
Administration	1,142,055	845,300	845,300	870,000
Human Resources	348,226	556,800	556,800	573,000
Economic Development	85,369	52,500	52,500	52,500
City Clerk	161,775	126,100	126,100	129,100
Total	1,900,499	1,766,600	1,766,600	1,819,900

2020 Department Expenditures by Program



Administration



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 937,012	\$ 657,300	\$ 657,300	\$ 676,000
Overtime	8,096	4,800	4,800	5,100
Part-Time	28,703	27,700	27,700	28,700
Seasonal	5,280	6,000	6,000	6,000
Market/Merit Pool	-	184,100	184,100	191,500
Health & Dental Insurance	103,086	106,600	106,600	110,100
Life Insurance	390	500	500	500
Social Security	51,911	53,200	53,200	54,800
Unemployment Compensation	932	700	700	700
KPERS Retirement	58,958	69,100	69,100	75,300
Deferred Compensation	26,096	28,800	28,800	32,400
Total	1,220,464	1,138,800	1,138,800	1,181,100
Contractual Services				
Audit				
Legal Services	176,028	158,000	158,000	158,000
Outsourced Services	149,687	92,600	92,600	92,600
Telephone	1,298	1,500	1,500	1,500
Meetings/Training/Travel/Cont Ed	27,129	52,000	52,000	52,000
Dues/Subscriptions	35,512	40,100	40,100	40,100
Recruitment	10,504	10,000	10,000	10,000
Advertising/Legal Notices	8,533	6,900	6,900	6,900
Printing	11,868	14,700	14,700	14,700
Postage	5,043	9,900	9,900	9,900
Taxes and Assesments	-	400	400	400
Total	425,602	386,100	386,100	386,100
Commodities				
Furniture and Equipment	-	500	500	-
Operating Supplies	12,193	11,200	11,200	12,200
Special Events	17,299	28,600	28,600	28,600
Donations & Sympathy	34,769	37,700	37,700	40,200
Total	64,261	78,000	78,000	81,000
Capital Outlay				
Equipment	47,402	-	-	-
Total	47,402	-	-	-
Internal Services				
Building Services	45,893	40,400	40,400	39,800
IT Services	72,082	97,600	97,600	104,800
Risk Services	24,795	25,700	25,700	27,100
Total	142,770	163,700	163,700	171,700
Total Expenditures	\$ 1,900,499	\$ 1,766,600	\$ 1,766,600	\$ 1,819,900

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Part-Time	\$ 28,703	\$ 27,700	\$ 27,700	\$ 28,700
Social Security	2,196	2,100	2,100	2,200
KPERS Retirement	864	800	800	900
Total	31,763	30,600	30,600	31,800
Contractual Services				
Outsourced Services	11,821	12,000	12,000	12,000
Meetings/Training/Travel/Cont Ed	2,190	6,700	6,700	6,700
Dues/Subscriptions	28,758	30,400	30,400	30,400
Advertising/Legal Notice	350	1,900	1,900	1,900
Total	43,119	51,000	51,000	51,000
Commodities				
Operating Supplies	2,147	1,000	1,000	2,000
Special Events	11,248	22,900	22,900	22,900
Donations & Sympathy	34,769	37,700	37,700	40,200
Total	48,164	61,600	61,600	65,100
Capital Outlay				
Equipment	14,045	-	-	-
Total	14,045	-	-	-
Internal Services				
Building Services	13,228	11,500	11,500	11,400
IT Services	6,034	24,400	24,400	29,000
Risk Services	6,721	6,800	6,800	7,000
Total	25,983	42,700	42,700	47,400
Total Expenditures	\$ 163,074	\$ 185,900	\$ 185,900	\$ 195,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 695,967	\$ 414,900	\$ 414,900	\$ 426,500
Overtime	1,202	1,100	1,100	1,200
Seasonal	5,280	6,000	6,000	6,000
Health & Vision Insurance	56,672	57,700	57,700	59,600
Life Insurance	191	200	200	200
Social Security	31,467	32,300	32,300	33,200
Unemployment Compensation	696	400	400	400
KPERS Retirement	34,859	43,900	43,900	47,900
Deferred Compensation	25,267	27,800	27,800	31,400
Total	851,601	584,300	584,300	606,400
Contractual Services				
Legal Services	174,914	155,000	155,000	155,000
Outsourced Services	11,985	5,000	5,000	5,000
Telephone	844	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	10,202	13,800	13,800	13,800
Dues/Subscriptions	5,665	8,200	8,200	8,200
Printing	11,499	13,900	13,900	13,900
Postage	4,766	9,700	9,700	9,700
Total	219,875	206,600	206,600	206,600
Commodities				
Operating Supplies	5,091	5,900	5,900	5,900
Special Events	6,051	5,700	5,700	5,700
Total	11,142	11,600	11,600	11,600
Capital Outlay				
Equipment	14,045	-	-	-
Total	14,045	-	-	-
Internal Services				
Building Services	13,768	12,200	12,200	12,000
IT Services	22,632	21,200	21,200	23,400
Risk Services	8,992	9,400	9,400	10,000
Total	45,392	42,800	42,800	45,400
Total Expenditures	\$ 1,142,055	\$ 845,300	\$ 845,300	\$ 870,000

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Contractual Services				
Outsourced Services	\$ 84,805	\$ 52,500	\$ 52,500	\$ 52,500
Advertising/Legal Notices	564	-	-	-
Total	85,369	52,500	52,500	52,500
Total Expenditures	\$ 85,369	\$ 52,500	\$ 52,500	\$ 52,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 183,958	\$ 186,000	\$ 186,000	\$ 191,500
Overtime	784	2,100	2,100	2,200
Market/Merit Pool	-	184,100	184,100	191,500
Health & Dental Insurance	30,685	35,000	35,000	36,200
Life Insurance	143	200	200	200
Social Security	13,632	14,400	14,400	14,800
Unemployment Compensation	176	200	200	200
KPERS Retirement	17,317	18,700	18,700	20,300
Deferred Compensation	829	1,000	1,000	1,000
Total	247,524	441,700	441,700	457,900
Contractual Services				
Legal Services	1,114	3,000	3,000	3,000
Outsourced Services	3,368	5,500	5,500	5,500
Telephone	454	500	500	500
Meetings/Training/Travel/Cont Ed	13,127	29,400	29,400	29,400
Dues/Subscriptions	1,089	1,000	1,000	1,000
Recruitment	10,504	10,000	10,000	10,000
Printing	238	600	600	600
Postage	153	100	100	100
Total	30,047	50,100	50,100	50,100
Commodities				
Furniture and Equipment	-	500	500	-
Operating Supplies	4,574	3,700	3,700	3,700
Total	4,574	4,200	4,200	3,700
Capital Outlay				
Equipment	14,045	-	-	-
Total	14,045	-	-	-
Internal Services				
Building Services	13,768	12,200	12,200	12,000
IT Services	31,082	41,000	41,000	41,200
Risk Services	7,186	7,600	7,600	8,100
Total	52,036	60,800	60,800	61,300
Total Expenditures	\$ 348,226	\$ 556,800	\$ 556,800	\$ 573,000

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 57,087	\$ 56,400	\$ 56,400	\$ 58,000
Overtime	6,110	1,600	1,600	1,700
Health & Dental Insurance	15,729	13,900	13,900	14,300
Life Insurance	56	100	100	100
Social Security	4,616	4,400	4,400	4,600
Unemployment Compensation	60	100	100	100
KPERS Retirement	5,918	5,700	5,700	6,200
Total	89,576	82,200	82,200	85,000
Contractual Services				
Outsourced Services	37,708	17,600	17,600	17,600
Meetings/Training/Travel/Cont Ed	1,610	2,100	2,100	2,100
Dues/Subscriptions	-	500	500	500
Advertising/Legal Notice	7,619	5,000	5,000	5,000
Printing	131	200	200	200
Postage	124	100	100	100
Taxes and Assessments	-	400	400	400
Total	47,192	25,900	25,900	25,900
Commodities				
Operating Supplies	381	600	600	600
Total	381	600	600	600
Capital Outlay				
Equipment	5,267	-	-	-
Total	5,267	-	-	-
Internal Services				
Building Services	5,129	4,500	4,500	4,400
IT Services	12,334	11,000	11,000	11,200
Risk Services	1,896	1,900	1,900	2,000
Total	19,359	17,400	17,400	17,600
Total Expenditures	\$ 161,775	\$ 126,100	\$ 126,100	\$ 129,100



BUSINESS AND ECONOMIC DEVELOPMENT

Services

Planning Division

The Planning Division reviews proposals for new development for compliance with plans, design standards, and zoning and subdivision regulations. The Planning Division staffs the Board of Zoning Appeals in their consideration of variances and appeals. As part of the Planning Division’s long-range planning function, the division facilitates and drafts updates to the Comprehensive Plan and leads the creation of area and issue-specific plans where unique development issues are present. Staff also provides support and recommendations to the City Council, Planning Commission and Board of Zoning Appeals by preparing staff evaluation documents on development projects.

Building Administration Division

The Building Administration Division reviews building plans and issues appropriate permits, and inspects structures under construction to ensure they are built in accordance with applicable construction codes. The division is also responsible for reviewing sign plans and issuing permits for decks, fences, residential and commercial remodeling, as well as electrical, heating, ventilation and air conditioning work.

Personnel (FTE)

Program	2017	2018	2019	2020
Planning	5.0	5.0	5.0	5.0
Building Administration	2.0	3.0	3.0	3.0
TOTAL	7.0	8.0	8.0	8.0

BUSINESS AND ECONOMIC DEVELOPMENT



2019-2020 Goals and Objectives

- Increase housing diversity by encouraging new residential development types in collaboration with developers
- Develop NRP incentives to encourage development on problem properties
- Develop marketing materials for target industries
- Complete development of new CVB with Chamber of Commerce Partner
- Work with property owners to annex target growth areas
- Complete grant funded Gardner Destination Downtown Plan
- Develop target industries matrix
- Partner with regional stakeholders to attract businesses
- Expand retail business clusters

DID YOU KNOW?

Warren Place will open in 2019 and will provide a meeting space for the community.

2019 Accomplishments

- Updated the Main Street Corridor Study Phase One and received second grant
- Developed plans for a Neighborhood Revitalization District
- Completed Plum Creek Manor II subdivision and started construction on 71 homes
- Completed construction of the new Justice Center
- Placement of MidWest Commerce Bank on S. Gardner Road
- Expanded Ground House coffee by opening a bakery in adjoining building
- Started construction of the New Olathe Medical Center
- Expanded Gardner Business Center by 20,000 sq. ft.
- Opened Excelligence Logistics building 646,400 sq. ft. 250 new jobs
- Placement of Cordray Roofing into Downtown building creating new office
- Added Urgent Care business to 314 E. Main street
- Started Main Street Market Place project - new 62,500 sq. ft. grocery store
- Started new Dentist office at 115 N. Moonlight Road



BUSINESS AND ECONOMIC DEVELOPMENT

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
1	Increase efficiency of planning and permit processes	Percent of permits issued the same day as application	90%	83%	89%	85%	85%
		Number of building permits processed	1300	1027	1424	1300	1300
		Percent of inspections completed within 10 working days	95%	94%	95%	95%	95%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Gain public support for long-term planning	Satisfaction rating for planning for growth	49%	32%	40%	43%	45%
2	Attract development that is beneficial to the City	Satisfaction rating for quality of new development	---	41%	50%	53%	55%

BUSINESS AND ECONOMIC DEVELOPMENT

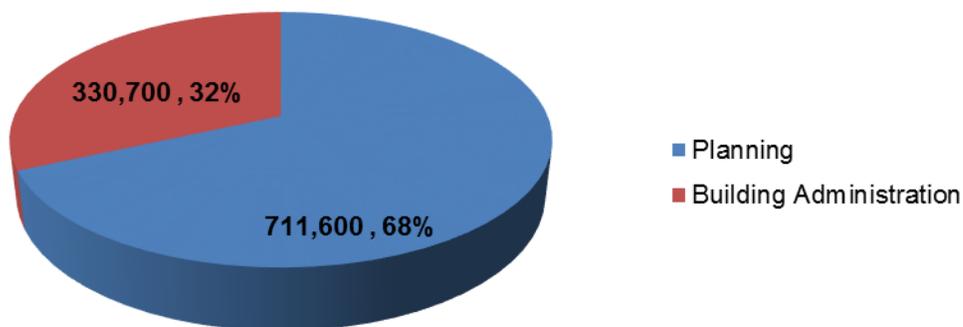


Department Financial Summaries

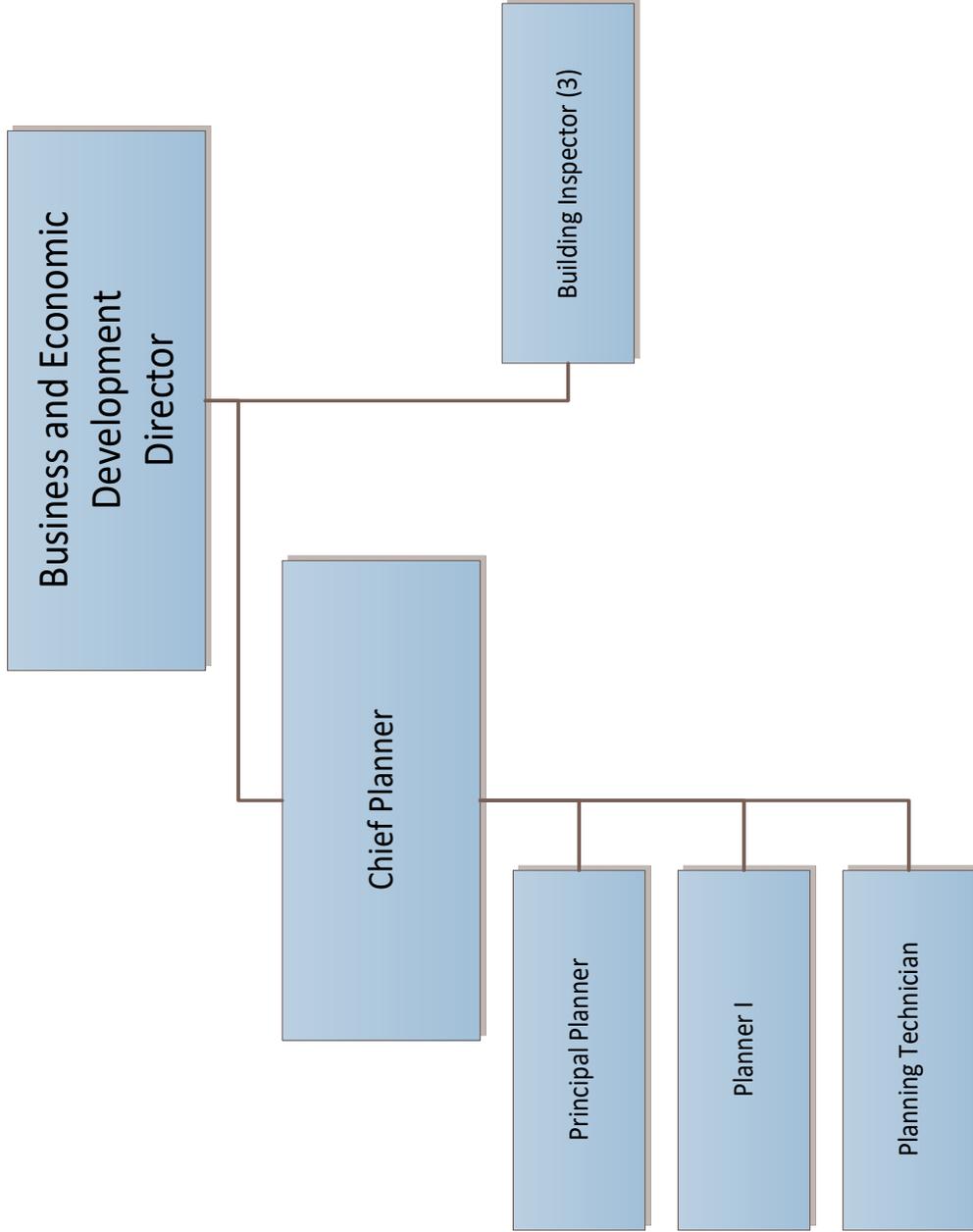
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	724,625	778,500	778,500	804,000
Contractual Services	61,293	105,000	105,000	70,000
Commodities	9,289	7,000	7,000	7,000
Capital Outlay	-	-	-	-
Internal Services	133,541	148,200	148,200	161,300
Total	928,748	1,038,700	1,038,700	1,042,300

Department Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Planning	641,262	714,200	714,200	711,600
Building Administration	287,486	324,500	324,500	330,700
Total	928,748	1,038,700	1,038,700	1,042,300

2020 Department Expenditures by Program



Business and Economic Development



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 520,849	\$ 535,900	\$ 535,900	\$ 551,900
Overtime	451	1,300	1,300	1,300
Seasonal	-	6,000	6,000	6,000
Health & Dental Insurance	93,538	113,300	113,300	117,000
Life Insurance	377	500	500	500
Social Security	37,553	41,600	41,600	42,700
Unemployment Compensation	483	600	600	600
KPERS Retirement	73,599	75,800	75,800	80,300
Deferred Compensation	3,369	3,500	3,500	3,700
Contra Expense/Reclass	(5,594)	-	-	-
Total	724,625	778,500	778,500	804,000
Contractual Services				
Outsourced Services	38,292	66,000	66,000	36,000
Telephone	1,837	2,000	2,000	2,000
R&M Equipment	-	600	600	600
R&M Vehicles	-	500	500	500
Meetings/Training/Travel/Cont Ed	5,533	14,100	14,100	14,100
Dues/Subscriptions	2,473	8,000	8,000	3,000
Advertising/Legal Notice	641	500	500	500
Printing	230	1,100	1,100	1,100
Postage	287	200	200	200
Home Repair Program	12,000	12,000	12,000	12,000
Total	61,293	105,000	105,000	70,000
Commodities				
Small tools	136	100	100	100
Vehicle Supplies	20	300	300	300
Fuel and Fluids	1,891	2,800	2,800	2,800
Operating Supplies	6,280	2,500	2,500	2,500
Clothing & Uniforms	962	1,300	1,300	1,300
Total	9,289	7,000	7,000	7,000
Internal Services				
Building Services	45,623	40,100	40,100	39,500
IT Services	46,478	61,000	61,000	72,300
Risk Services	41,440	47,100	47,100	49,500
Total	133,541	148,200	148,200	161,300
Total Expenditures	\$ 928,748	\$ 1,038,700	\$ 1,038,700	\$ 1,042,300

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 369,754	\$ 373,700	\$ 373,700	\$ 384,800
Overtime	35	500	500	500
Seasonal	-	6,000	6,000	6,000
Health & Dental Insurance	62,921	74,900	74,900	77,400
Life Insurance	243	300	300	300
Social Security	26,674	29,100	29,100	29,900
Unemployment Compensation	343	400	400	400
KPERS Retirement	52,201	53,100	53,100	56,500
Deferred Compensation	1,881	1,900	1,900	2,000
Total	514,052	539,900	539,900	557,800
Contractual Services				
Outsourced Services	38,292	62,000	62,000	32,000
Telephone	634	500	500	500
R&M Equipment	-	600	600	600
Meetings/Training/Travel/Cont Ed	3,343	9,900	9,900	9,900
Dues/Subscriptions	2,080	2,500	2,500	2,500
Advertising/Legal Notice	641	500	500	500
Printing	100	800	800	800
Postage	269	200	200	200
Total	45,359	77,000	77,000	47,000
Commodities				
Fuel and Fluids	83	300	300	300
Operating Supplies	6,115	1,500	1,500	1,500
Clothing & Uniforms	81	-	-	-
Total	6,279	1,800	1,800	1,800
Internal Services				
Building Services	20,517	18,100	18,100	17,800
IT Services	29,033	49,600	49,600	58,900
Risk Services	26,022	27,800	27,800	28,300
Total	75,572	95,500	95,500	105,000
Total Expenditures	\$ 641,262	\$ 714,200	\$ 714,200	\$ 711,600

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
-----	-----	-----	-----	-----
Personal Services				
Full-Time	\$ 151,095	\$ 162,200	\$ 162,200	\$ 167,100
Overtime	416	800	800	800
Health & Dental Insurance	30,617	38,400	38,400	39,600
Life Insurance	134	200	200	200
Social Security	10,879	12,500	12,500	12,800
Unemployment Compensation	140	200	200	200
KPERS Retirement	21,398	22,700	22,700	23,800
Deferred Compensation	1,488	1,600	1,600	1,700
Contra Expense/Reclass	(5,594)	-	-	-
	-----	-----	-----	-----
Total	210,573	238,600	238,600	246,200
 Contractual Services				
Outsourced Services	-	4,000	4,000	4,000
Telephone	1,203	1,500	1,500	1,500
R&M Vehicle	-	500	500	500
Meetings/Training/Travel/Cont Ed	2,190	4,200	4,200	4,200
Dues/Subscriptions	393	5,500	5,500	500
Printing	130	300	300	300
Postage	18	-	-	-
Home Repair Program	12,000	12,000	12,000	12,000
	-----	-----	-----	-----
Total	15,934	28,000	28,000	23,000
 Commodities				
Small tools	136	100	100	100
Vehicle Supplies	20	300	300	300
Fuel and Fluids	1,808	2,500	2,500	2,500
Operating Supplies	165	1,000	1,000	1,000
Clothing & Uniforms	881	1,300	1,300	1,300
	-----	-----	-----	-----
Total	3,010	5,200	5,200	5,200
 Internal Services				
Building Services	25,106	22,000	22,000	21,700
IT Services	17,445	11,400	11,400	13,400
Risk Services	15,418	19,300	19,300	21,200
	-----	-----	-----	-----
Total	57,969	52,700	52,700	56,300
Total Expenditures	\$ 287,486	\$ 324,500	\$ 324,500	\$ 330,700
	=====	=====	=====	=====

FINANCE



Overview

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

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

Contact Information



City Hall - Finance
120 E. Main St.
Gardner, KS 66030
(913) 856-0929

www.gardnerkansas.gov/finance

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



FINANCE

Services

Administration Division

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

Fiscal Services Division

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

Municipal Court

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

Utility Billing Division / Utility Billing Services Fund

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

Personnel (FTE)

Program	2017	2018	2019	2020
Finance Administration	3.0	3.0	3.0	3.0
Fiscal Services	4.0	4.0	4.0	4.0
Utility Billing	9.0	9.0	9.0	9.0
Municipal Court	2.5	2.5	2.5	2.5
TOTAL	18.5	18.5	18.5	18.5

2019-2020 Goals and Objectives

- Continue to earn GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)
- Continue to pursue grant opportunities
- Prepare future debt issuance and monitor for additional refinancing opportunities
- Continue to earn “unmodified” audit opinion for FY 2019
- Assist the Utilities Department in the implementation of the smart meter system
- Move municipal court operations to the new Justice Center
- Conduct RFP process for audit services

DID YOU KNOW?

The City has had two consecutive years of audits without findings and the IRS reported no findings in their audit of the City's debt compliance.

2018 Accomplishments

- Completed 2018 bond sale and obtained financing for golf course improvements
- Managed the 2018 online budget survey and conducted Citizen Budget Forum
- Prepared the 2017 Comprehensive Annual Financial Report (CAFR)
- Earned the 2017 GFOA Certificates of Achievement for Excellence in Financial Reporting (CAFR Program)
- Implemented 2-year budget process
- Implemented an electronic citation issuing system for Municipal Court
- Assisted the Utilities Department in researching the cost-benefit of a smart meter system for the electric and water utilities
- Assisted the Utilities Department with electric, water, and wastewater rate studies
- Completed identification and electronic scanning of aged, open municipal court cases prior to the completion of the Justice Center in preparation for moving operations
- Assisted with benefit district for the Tuscan Farms development project
- Earned “unmodified” (highest) opinion with no deficiencies for FY 2017 and FY 2018 audits



FINANCE

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
4	Maintain the City's credit rating	Bond rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	Provide high quality financial reporting	Consecutive GFOA CAFR Awards	---	13	14	15	16

Citizen Satisfaction Survey

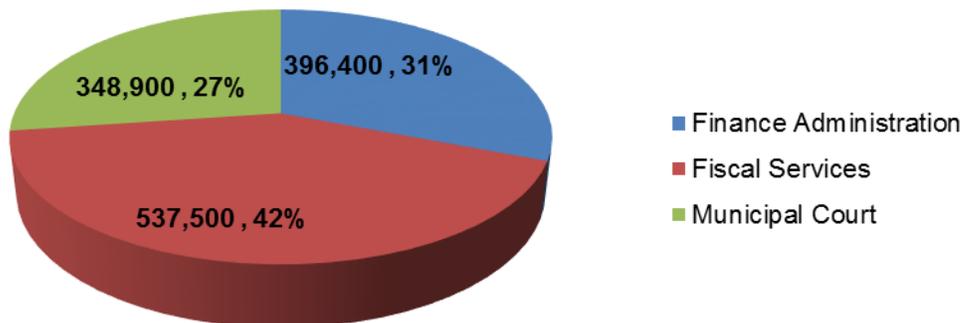
Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Provide high quality billing services	Satisfaction rating for how easy your utility bill is to understand	68%	63%	67%	68%	70%
		Satisfaction rating for how easy it is to resolve billing problems	---	---	54%	56%	58%

Department Financial Summaries

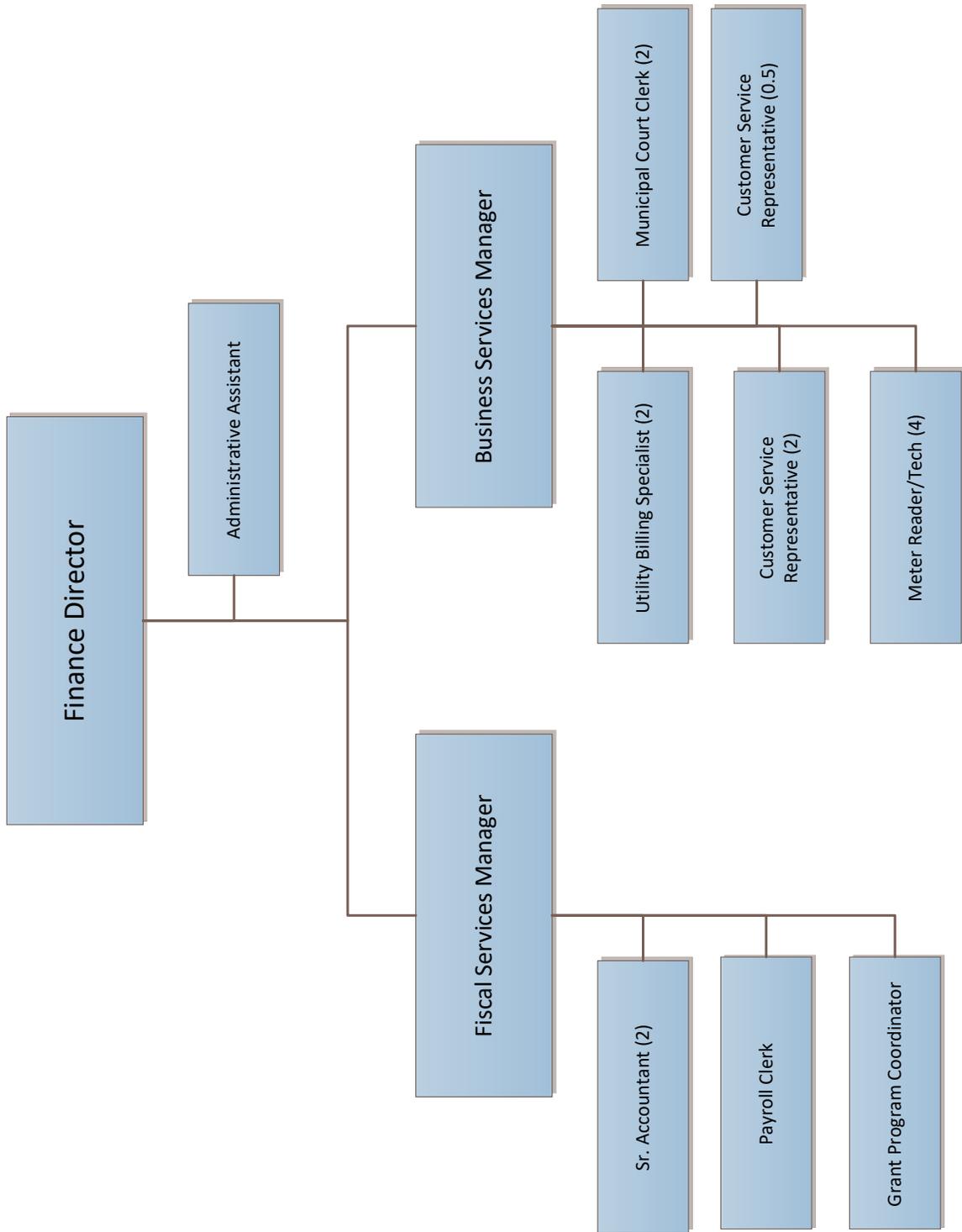
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	920,646	943,000	943,000	972,100
Contractual Services	140,981	163,100	163,100	164,100
Commodities	4,668	4,800	4,800	4,800
Capital Outlay	31,601	-	-	-
Internal Services	138,935	135,000	135,000	141,800
Total	1,236,831	1,245,900	1,245,900	1,282,800

Department Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Finance Administration	386,630	384,600	384,600	396,400
Fiscal Services	525,082	519,900	519,900	537,500
Municipal Court	325,119	341,400	341,400	348,900
Total	1,236,831	1,245,900	1,245,900	1,282,800

2020 Department Expenditures by Program



Finance



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 606,020	\$ 604,000	\$ 604,000	\$ 621,900
Overtime	20,658	13,600	13,600	14,100
Part-Time	67,081	65,700	65,700	65,700
Seasonal	-	21,000	21,000	21,000
Health & Dental Insurance	110,547	117,700	117,700	121,500
Life Insurance	554	600	600	600
Social Security	50,035	53,900	53,900	55,300
Unemployment Compensation	650	700	700	700
KPERS Retirement	60,759	61,500	61,500	66,800
Deferred Compensation	4,342	4,300	4,300	4,500
Total	920,646	943,000	943,000	972,100
Contractual Services				
Audit & Financial	61,083	66,700	66,700	67,400
Legal Services	32,712	34,000	34,000	34,000
Outsourced Services	38,625	45,000	45,000	45,400
Telephone	447	500	500	500
Meetings/Training/Travel/Cont Ed	4,110	10,700	10,700	10,700
Dues/Subscriptions	1,395	2,100	2,100	2,100
Printing	740	2,300	2,300	2,200
Postage	1,869	1,800	1,800	1,800
Total	140,981	163,100	163,100	164,100
Commodities				
Operating Supplies	4,668	4,800	4,800	4,800
Total	4,668	4,800	4,800	4,800
Capital Outlay				
Equipment	31,601	-	-	-
Total	31,601	-	-	-
Internal Services				
Building Services	31,045	27,400	27,400	27,100
IT Services	89,905	90,100	90,100	96,200
Risk Services	17,985	17,500	17,500	18,500
Total	138,935	135,000	135,000	141,800
Total Expenditures	\$ 1,236,831	\$ 1,245,900	\$ 1,245,900	\$ 1,282,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 228,040	\$ 222,300	\$ 222,300	\$ 228,800
Health & Dental Insurance	15,604	16,600	16,600	17,100
Life Insurance	112	100	100	100
Social Security	16,873	17,000	17,000	17,500
Unemployment Compensation	219	200	200	200
KPERS Retirement	21,689	22,200	22,200	24,100
Deferred Compensation	2,282	2,200	2,200	2,300
Total	284,819	280,600	280,600	290,100
Contractual Services				
Audit & Financial	61,083	66,700	66,700	67,400
Outsourced Services	9,963	15,000	15,000	15,000
Telephone	447	500	500	500
Meetings/Training/Travel/Cont Ed	2,075	3,500	3,500	3,500
Dues/Subscriptions	670	800	800	800
Printing	572	600	600	600
Total	74,810	87,100	87,100	87,800
Capital Outlay				
Equipment	5,267	-	-	-
Total	5,267	-	-	-
Internal Services				
Building Services	5,399	4,800	4,800	4,800
IT Services	11,600	7,600	7,600	8,900
Risk Services	4,735	4,500	4,500	4,800
Total	21,734	16,900	16,900	18,500
Total Expenditures	\$ 386,630	\$ 384,600	\$ 384,600	\$ 396,400

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 300,526	\$ 304,500	\$ 304,500	\$ 313,600
Overtime	10,643	5,300	5,300	5,500
Seasonal	-	6,000	6,000	6,000
Health & Dental Insurance	60,756	64,700	64,700	66,700
Life Insurance	279	300	300	300
Social Security	22,177	24,200	24,200	24,900
Unemployment Compensation	287	300	300	300
KPERS Retirement	29,313	30,800	30,800	33,500
Deferred Compensation	2,060	2,100	2,100	2,200
Total	426,041	438,200	438,200	453,000
Contractual Services				
Outsourced Services	19,866	21,400	21,400	21,600
Meetings/Training/Travel/Cont Ed	1,970	5,900	5,900	5,900
Dues/Subscriptions	489	700	700	700
Printing	-	800	800	800
Postage	1,134	1,000	1,000	1,000
Total	23,459	29,800	29,800	30,000
Commodities				
Operating Supplies	2,252	2,000	2,000	2,000
Total	2,252	2,000	2,000	2,000
Capital Outlay				
Equipment	8,778	-	-	-
Total	8,778	-	-	-
Internal Services				
Building Services	8,909	8,000	8,000	7,800
IT Services	47,502	33,800	33,800	36,200
Risk Services	8,141	8,100	8,100	8,500
Total	64,552	49,900	49,900	52,500
Total Expenditures	\$ 525,082	\$ 519,900	\$ 519,900	\$ 537,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
-----	-----	-----	-----	-----
Personal Services				
Full -Time	\$ 77,454	\$ 77,200	\$ 77,200	\$ 79,500
Overtime	10,015	8,300	8,300	8,600
Part-Time	67,081	65,700	65,700	65,700
Seasonal	-	15,000	15,000	15,000
Health & Dental Insurance	34,187	36,400	36,400	37,700
Life Insurance	163	200	200	200
Social Security	10,985	12,700	12,700	12,900
Unemployment Compensation	144	200	200	200
KPERS Retirement	9,757	8,500	8,500	9,200
Total	209,786	224,200	224,200	229,000
Contractual Services				
Legal Services	32,712	34,000	34,000	34,000
Outsourced Services	8,796	8,600	8,600	8,800
Meetings/Training/Travel/Cont Ed	65	1,300	1,300	1,300
Dues/Subscriptions	236	600	600	600
Printing	168	900	900	800
Postage	735	800	800	800
Total	42,712	46,200	46,200	46,300
Commodities				
Operating Supplies	2,416	2,800	2,800	2,800
Total	2,416	2,800	2,800	2,800
Capital Outlay				
Equipment	17,556	-	-	-
Total	17,556	-	-	-
Internal Services				
Building Services	16,737	14,600	14,600	14,500
IT Services	30,803	48,700	48,700	51,100
Risk Services	5,109	4,900	4,900	5,200
Total	52,649	68,200	68,200	70,800
Total Expenditures	\$ 325,119	\$ 341,400	\$ 341,400	\$ 348,900
	=====	=====	=====	=====

PARKS AND RECREATION



Overview

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

Contact Information



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

www.gardnerkansas.gov/parks
www.facebook.com/GardnerParksandRecreation
www.twitter.com/gardnerparkrec
www.instagram/gardnerparkrec



PARKS AND RECREATION

Services

Administration Division

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

Recreation Services Division

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

Parks Maintenance Division

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

Aquatics Division

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

Personnel (FTE)

Program	2017	2018	2019	2020
Parks & Rec. Administration	7.0	7.0	7.0	7.0
Parks Maintenance	6.0	7.0	7.0	7.0
TOTAL	13.0	14.0	14.0	14.0

PARKS AND RECREATION



2019-2020 Goals and Objectives

- Construct Kill Creek Trail Phase 1
- Partner with the Gardner Edgerton Chamber of Commerce to market special events
- Develop a new neighborhood park at Quail Meadows
- Construct Quail Meadows Trail
- Develop Disc Golf Course

DID YOU KNOW?

The City has a new golf course operator and has been making improvements to the condition of the golf course.

2018 Accomplishments

- Conducted an organizational assessment of the Parks & Recreation Department
- Installed a new pool filter at the Gardner Aquatic Center
- Installed a new irrigation system at the Gardner Golf Course
- Installed three phase power to the Gardner Golf course
- Conducted an RFP for a new golf course operator
- Designed a new disc golf course
- Constructed permanent dugout structures at Celebration Park Fields 1-4
- Earned the Innovation Recreation Program Award from the Kansas Recreation and Park Association (KRPA) for the Smoke on the Trails/Grand Slam Beer and Wine Festival,
- Renovated Celebration Park Hill Slide



Instagram

Want to see what all the fun is about?

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



Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
2	Increase access and use of leisure activities	Athletic league participants	---	4,678	3,579	4,912	5,157
		Recreation program participants	---	1,295	2,057	1,360	1,428
		Special event attendance	---	25,557	27,370	26,835	28,177
		Gardner Aquatic Center attendance	---	64,783	69,507	68,022	71,423

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Increase satisfaction with Parks & Rec. services	Satisfaction rating for Parks & Recreation programs & facilities	72%	83%	75%	77%	79%

PARKS AND RECREATION

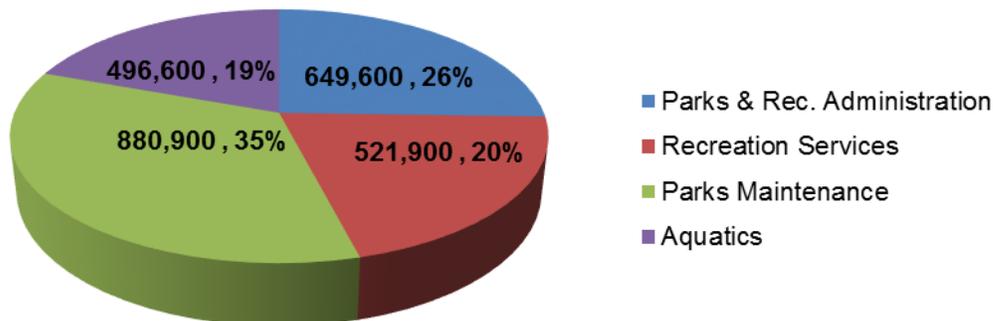


Department Financial Summaries

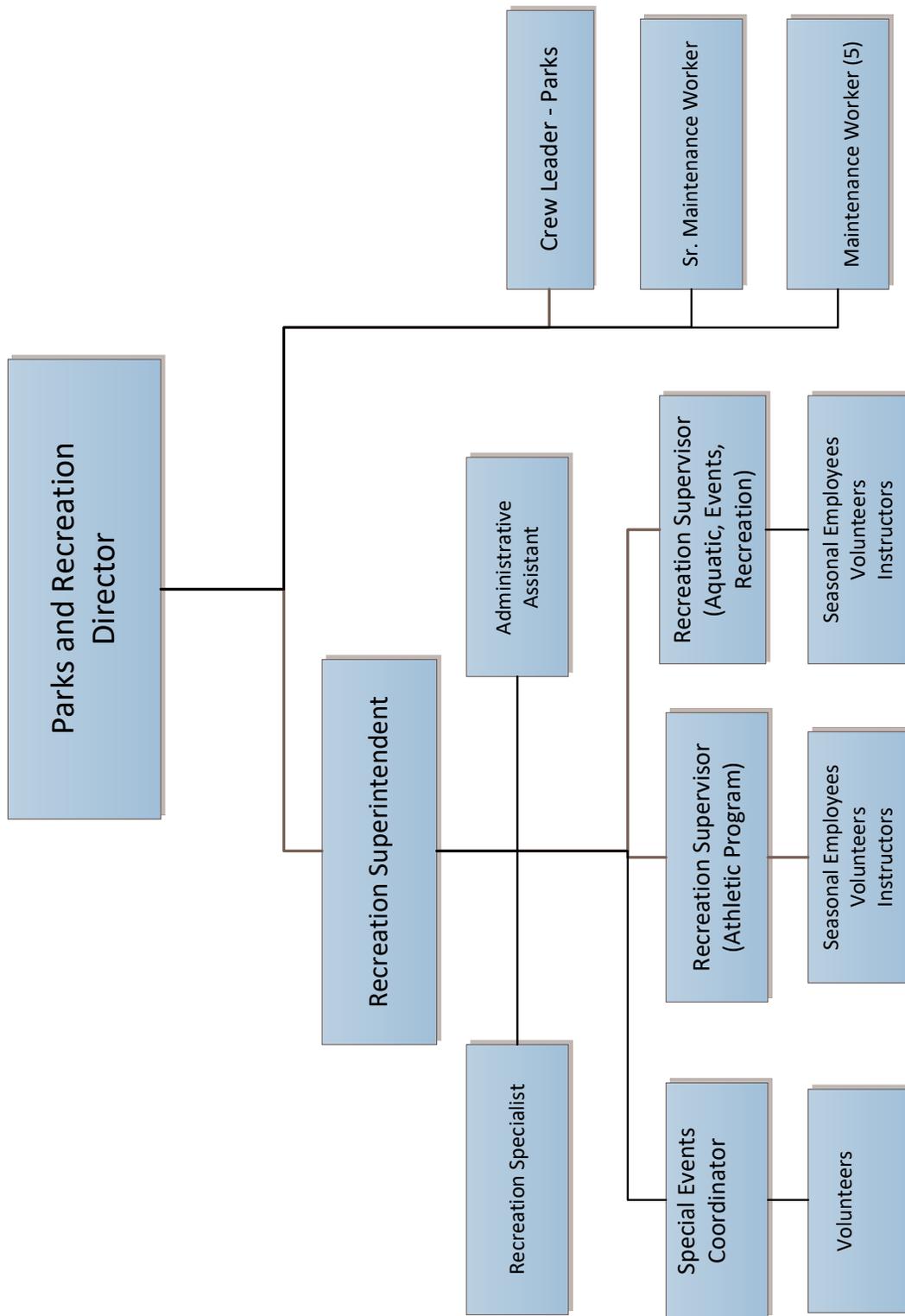
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	1,409,458	1,508,700	1,508,700	1,552,100
Contractual Services	451,935	385,100	385,100	391,900
Commodities	515,012	434,500	434,500	431,700
Capital Outlay	93,770	50,000	50,000	-
Internal Services	180,119	161,200	161,200	173,300
Total	2,650,294	2,539,500	2,539,500	2,549,000

Department Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Parks & Rec. Administration	604,110	626,500	626,500	649,600
Recreation Services	489,208	515,700	515,700	521,900
Parks Maintenance	991,052	911,200	911,200	880,900
Aquatics	565,924	486,100	486,100	496,600
Total	2,650,294	2,539,500	2,539,500	2,549,000

2020 Department Expenditure by Program



Parks and Recreation



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
	-----	-----	-----	-----
Personal Services				
Full-Time	\$ 628,439	\$ 686,000	\$ 686,000	\$ 706,100
Overtime	41,427	43,100	43,100	43,900
Seasonal	456,473	449,900	449,900	458,700
Health & Dental Insurance	135,011	163,700	163,700	169,100
Life Insurance	689	800	800	800
Social Security	83,777	90,200	90,200	92,400
Unemployment Compensation	1,094	1,200	1,200	1,200
KPERS Retirement	61,517	72,700	72,700	78,800
Deferred Compensation	1,031	1,100	1,100	1,100
	-----	-----	-----	-----
Total	1,409,458	1,508,700	1,508,700	1,552,100
Contractual Services				
Outsourced Services	112,977	100,200	100,200	101,700
Water	59,096	18,700	18,700	18,700
Trash Services	6,060	4,000	4,000	4,100
Telephone	7,924	8,900	8,900	9,000
Natural Gas	2,984	2,500	2,500	2,500
Electricity	54,758	52,400	52,400	52,400
Wastewater	2,574	2,800	2,800	2,800
R&M Building	33,648	32,300	32,300	32,300
R&M Equipment	18,161	8,000	8,000	8,000
R&M Vehicles	4,433	600	600	600
Equip./Vehicle Rentals	17,979	17,300	17,300	17,300
Meetings/Training/Travel	7,024	9,100	9,100	9,500
Dues/Subscriptions	1,990	2,200	2,200	2,200
Advertising/Legal Notices	2,532	2,400	2,400	2,400
Printing	825	800	800	800
Postage	562	600	600	600
Construction Debris	-	100	100	100
Athletics	94,325	101,700	101,700	106,400
Instructional Recreation	24,083	20,500	20,500	20,500
	-----	-----	-----	-----
Total	451,935	385,100	385,100	391,900
Commodities				
Building & Grounds	175,644	110,100	110,100	110,100
Small Tools	3,812	2,800	2,800	-
Vehicle Supplies	454	600	600	600
Fuel	14,204	13,000	13,000	13,000
Chemicals	34,889	30,000	30,000	30,000
Concession Supplies	96,903	79,500	79,500	79,500
Operating Supplies	8,338	7,300	7,300	7,300
Clothing/Uniforms	9,215	9,700	9,700	9,700
Special Events	171,553	181,500	181,500	181,500
	-----	-----	-----	-----
Total	515,012	434,500	434,500	431,700
Capital Outlay				
Building/Structure Improvement	68,698	-	-	-
Equipment	25,072	50,000	50,000	-
	-----	-----	-----	-----
Total	93,770	50,000	50,000	-
Internal Services				
Building Services	33,573	30,500	30,500	29,900
IT Services	81,366	61,500	61,500	68,300
Risk Services	65,180	69,200	69,200	75,100
	-----	-----	-----	-----
Total	180,119	161,200	161,200	173,300
Total Expenditures	\$ 2,650,294	\$ 2,539,500	\$ 2,539,500	\$ 2,549,000
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 383,058	\$ 406,100	\$ 406,100	\$ 417,800
Overtime	1,742	3,000	3,000	3,100
Health & Dental Insurance	66,342	73,000	73,000	75,200
Life Insurance	363	400	400	400
Social Security	28,470	31,300	31,300	32,200
Unemployment Compensation	371	400	400	400
KPERS Retirement	34,570	40,600	40,600	44,000
Deferred Compensation	962	1,100	1,100	1,100
Total	515,878	555,900	555,900	574,200
Contractual Services				
Telephone	2,703	2,400	2,400	2,500
Meetings/Training/Travel	2,377	2,400	2,400	2,400
Dues/Subscriptions	1,955	2,200	2,200	2,200
Printing	75	200	200	200
Postage	562	600	600	600
Total	7,672	7,800	7,800	7,900
Commodities				
Operating Supplies	2,269	1,900	1,900	1,900
Total	2,269	1,900	1,900	1,900
Internal Services				
Building Services	25,646	22,600	22,600	22,300
IT Services	40,633	26,700	26,700	31,200
Risk Services	12,012	11,600	11,600	12,100
Total	78,291	60,900	60,900	65,600
Total Expenditures	\$ 604,110	\$ 626,500	\$ 626,500	\$ 649,600

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Seasonal	\$ 81,970	\$ 97,600	\$ 97,600	\$ 98,500
Social Security	6,275	7,500	7,500	7,500
Unemployment Compensation	82	100	100	100
KPERS Retirement	223	500	500	500
	-----	-----	-----	-----
Total	88,550	105,700	105,700	106,600
 Contractual Services				
Outsourced Services	34,706	33,500	33,500	35,000
Telephone	3,052	3,400	3,400	3,400
R&M Building	1,045	1,000	1,000	1,000
Equip./Vehicle Rentals	9,465	9,800	9,800	9,800
Meetings/Training/Travel	281	-	-	-
Advertising/Legal Notices	1,289	1,200	1,200	1,200
Printing	250	-	-	-
Athletics	94,325	101,700	101,700	106,400
Instructional Recreation	24,083	20,500	20,500	20,500
	-----	-----	-----	-----
Total	168,496	171,100	171,100	177,300
 Commodities				
Concession Supplies	47,371	40,100	40,100	40,100
Special Events	164,548	174,700	174,700	174,700
	-----	-----	-----	-----
Total	211,919	214,800	214,800	214,800
 Internal Services				
Building Services	1,534	3,900	3,900	3,700
IT Services	15,496	17,000	17,000	16,000
Risk Services	3,213	3,200	3,200	3,500
	-----	-----	-----	-----
Total	20,243	24,100	24,100	23,200
 Total Expenditures				
	\$ 489,208	\$ 515,700	\$ 515,700	\$ 521,900
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 245,381	\$ 279,900	\$ 279,900	\$ 288,300
Overtime	39,685	40,100	40,100	40,800
Seasonal	68,048	52,400	52,400	52,400
Health & Dental Insurance	68,669	90,700	90,700	93,900
Life Insurance	326	400	400	400
Social Security	25,587	28,500	28,500	29,200
Unemployment Compensation	334	400	400	400
KPERS Retirement	26,724	31,600	31,600	34,300
Deferred Compensation	69	-	-	-
Total	474,823	524,000	524,000	539,700
Contractual Services				
Outsourced Services	56,775	60,200	60,200	60,200
Water	21,507	4,700	4,700	4,700
Trash Services	6,060	4,000	4,000	4,100
Telephone	2,169	2,400	2,400	2,400
Natural Gas	2,984	2,500	2,500	2,500
Electricity	38,708	35,800	35,800	35,800
Wastewater	2,330	2,500	2,500	2,500
R&M Buildings	13,185	24,600	24,600	24,600
R&M Equipment	11,646	6,000	6,000	6,000
R&M Vehicles	4,433	600	600	600
Equip./Vehicle Rentals	8,514	7,500	7,500	7,500
Meetings/Training/Travel	438	1,300	1,300	1,700
Dues/Subscriptions	35	-	-	-
Construction Debris	-	100	100	100
Total	168,784	152,200	152,200	152,700
Commodities				
Building/Grounds	169,913	107,600	107,600	107,600
Small Tools	3,812	2,800	2,800	-
Vehicle Supplies	454	600	600	600
Fuel	14,204	13,000	13,000	13,000
Operating Supplies	917	1,400	1,400	1,400
Clothing/Uniforms	4,735	3,100	3,100	3,100
Total	194,035	128,500	128,500	125,700
Capital Outlay				
Building/Structure Improvement	70,658	-	-	-
Equipment	25,072	50,000	50,000	-
Total	95,730	50,000	50,000	-
Internal Services				
Building Services	6,123	3,700	3,700	3,600
IT Services	19,393	17,400	17,400	20,700
Risk Services	32,164	35,400	35,400	38,500
Total	57,680	56,500	56,500	62,800
Total Expenditures	\$ 991,052	\$ 911,200	\$ 911,200	\$ 880,900

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Seasonal	\$ 306,455	\$ 299,900	\$ 299,900	\$ 307,800
Social Security	23,445	22,900	22,900	23,500
Unemployment Compensation	307	300	300	300
Total	330,207	323,100	323,100	331,600
Contractual Services				
Outsourced Services	21,496	6,500	6,500	6,500
Water	37,589	14,000	14,000	14,000
Telephone	-	700	700	700
Electricity	16,050	16,600	16,600	16,600
Wastewater	244	300	300	300
R&M Buildings	19,418	6,700	6,700	6,700
R&M Equipment	6,515	2,000	2,000	2,000
Meetings/Training/Travel	3,928	5,400	5,400	5,400
Advertising/Legal Notice	1,243	1,200	1,200	1,200
Printing and Forms	500	600	600	600
Total	106,983	54,000	54,000	54,000
Commodities				
Building & Grounds	5,731	2,500	2,500	2,500
Chemicals	34,889	30,000	30,000	30,000
Concessions	49,532	39,400	39,400	39,400
Operating Supplies	5,152	4,000	4,000	4,000
Clothing/Uniforms	4,480	6,600	6,600	6,600
Special Events	7,005	6,800	6,800	6,800
Total	106,789	89,300	89,300	89,300
Capital Outlay				
Building/Structure Improvement	(1,960)	-	-	-
Total	(1,960)	-	-	-
Internal Services				
Bldg Services	270	300	300	300
IT Services	5,844	400	400	400
Risk Services	17,791	19,000	19,000	21,000
Total	23,905	19,700	19,700	21,700
Total Expenditures	\$ 565,924	\$ 486,100	\$ 486,100	\$ 496,600

POLICE



Overview

The Police Department includes the following divisions: Administration and Operations. The Administration Division includes Investigations, Code Enforcement, Animal Control, and the School Resource Officers. The Operations Division includes all the patrol functions of the department. The Gardner Police Department aims to protect and serve all persons with courtesy, respect and fairness through a professional and high-quality law enforcement organization. The Police Department also provides services such as safety talks, car seat installations, fingerprinting, and hosts the Citizen Police Academy.

Contact Information



Police Department
440 E. Main St.
Gardner, KS 66030
(913) 856-7312

www.gardnerkansas.gov/police_department
www.facebook.com/GardnerPoliceDepartment
www.twitter.com/GardnerKansas



POLICE

Services

Administration Division

The Police Department's Administration Division oversees the Investigations and Animal Control Sections of the department. The Investigations Section processes crime scenes, completes follow-up investigations and crime analysis, and maintains the evidence/property room. The Animal Control Section handles all calls for service involving domestic and wild animal concerns, and completes follow-up investigations on animal bite cases. The Animal Control Section has its own budget within Police Department that is separate from the Administration Division. The Administration Division is also tasked with code enforcement, recordkeeping, fulfilling the reporting requirements of the KBI and FBI, and the contract management and customer service functions of the department.

Operations Division

The Operations Division is responsible for the daily patrol activities of the department, to include responding to calls for service, traffic enforcement, and residential and business checks. Staffing consists of patrol officers, corporals and sergeants, who oversee the day-to-day operations of the patrol officers. 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 responsibilities include Crime Resistant Community Policing, the School Resource Officer (SRO) program and Commercial Truck Safety Inspections.

Personnel (FTE)

Program	2017	2018	2019	2020
Administration	7.0	7.0	7.0	7.0
Patrol Operations	24.0	25.0	25.0	25.0
Investigations	3.0	3.0	3.0	3.0
School Resource Officers	3.0	3.0	3.0	3.0
Animal Control	1.0	1.0	1.0	1.0
TOTAL	38.0	39.0	39.0	39.0

POLICE



2019-2020 Goals and Objectives

- Achieve full implementation of new RMS System
- Reduce crime among all age groups
- Maintain a safe traffic environment
- Prevent animal-related threats to public safety and support animal welfare through improved pet license compliance, education and effective animal response operations
- Assess civilian staffing and customer service functions

DID YOU KNOW?

The new Justice Center will be operational in the summer of 2019.

2018 Accomplishments

- Participated in the design of the new Justice Center
- Completed training for all officers in mental health first aid program as part of the One Mind Campaign.
- Expanded our Women's Self-Defense class to include training for business, government and education entities.
- Participated in multiple charitable events for the Special Olympics
- Continued work in the design phase of the NICHE records management system.
- Implemented an electronic ticketing program.

Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
2	Reduce crime	Violent/property crimes per 1,000 residents	33.3	26	29	25	25
2	Maintain a safe traffic environment	Traffic collisions per 1,000 residents	---	13	14	13	13
		Commercial vehicle safety inspections	---	244	216	300	300
2	Provide quality code enforcement	Percent of voluntary compliances	89%	88%	92%	90%	90%
2		Total number of code enforcement cases	---	577	542	590	580
2	Respond quickly to dangerous animal calls	Response to dangerous animal calls within 5 minutes	---	64%	80%	75%	75%

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Reduce crime	Satisfaction rate for quality of police	82%	85%	84%	85%	85%
		Satisfaction rate for overall feeling of safety	82%	87%	89%	90%	90%
2	Maintain a safe traffic environment	Satisfaction rate for enforcement of traffic laws	60%	74%	73%	75%	75%
2	Provide quality code enforcement	Satisfaction rating for code enforcement	48%	48%	47%	49%	50%
2	Respond quickly to dangerous animal calls	Satisfaction rate for animal control	55%	58%	55%	57%	58%

POLICE

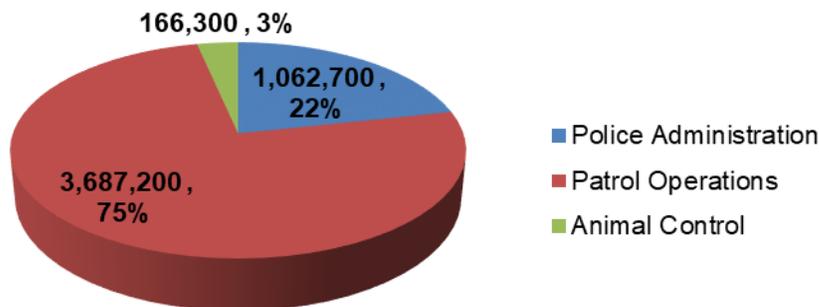


Department Financial Summaries

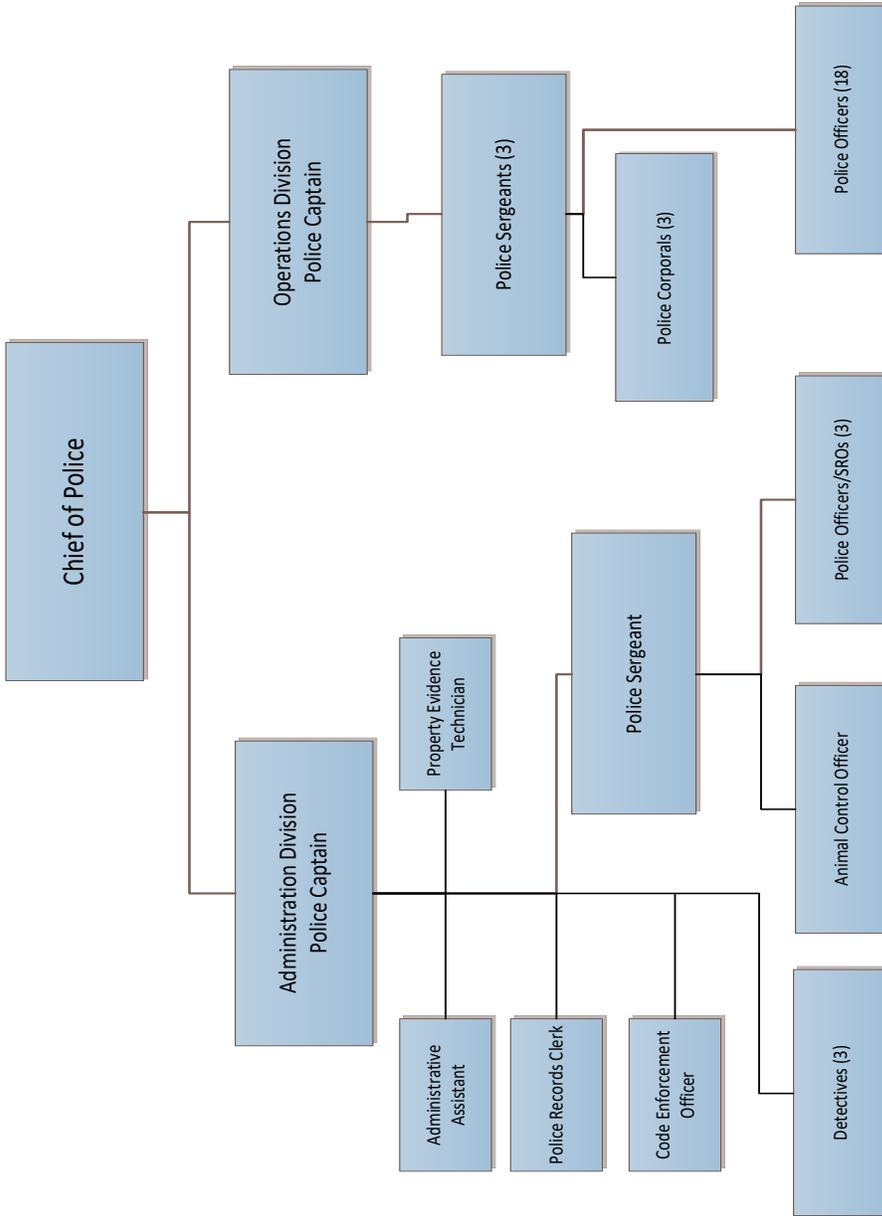
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	3,441,435	3,567,300	3,567,300	3,700,400
Contractual Services	341,889	387,000	387,000	386,300
Commodities	159,216	157,800	157,800	151,100
Capital Outlay	109,545	176,000	246,000	176,000
Internal Services	357,569	389,600	389,600	502,400
Total	4,409,654	4,677,700	4,747,700	4,916,200

Department Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Police Administration	956,869	1,026,300	1,026,300	1,062,700
Patrol Operations	3,317,184	3,491,600	3,561,600	3,687,200
Animal Control	135,601	159,800	159,800	166,300
Total	4,409,654	4,677,700	4,747,700	4,916,200

2020 Department Expenditures by Program



Police



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 2,050,179	\$ 2,199,000	\$ 2,199,000	\$ 2,264,700
Overtime	403,594	233,100	233,100	240,100
Market/Merit Pool	-	60,900	60,900	63,500
Health & Dental Insurance	330,950	392,400	392,400	405,400
Life Insurance	2,084	2,200	2,200	2,200
Social Security	180,526	182,300	182,300	187,800
Unemployment Compensation	2,355	2,300	2,300	2,300
KPERS Retirement	19,112	21,800	21,800	23,700
KPF Retirement	449,882	467,800	467,800	505,100
Deferred Compensation	2,753	5,500	5,500	5,600
Total	3,441,435	3,567,300	3,567,300	3,700,400
Contractual Services				
Prisoner Care	40,740	53,000	53,000	53,000
Outsourced Services	99,288	101,000	101,000	102,100
Veterinary Services	85,318	90,000	90,000	93,000
Water	1,151	1,600	1,600	1,600
Telephone	12,372	16,800	16,800	16,800
Natural Gas	643	1,200	1,200	1,200
Electricity	15,155	19,000	19,000	15,000
Wastewater	1,374	1,600	1,600	1,600
Laundry & Drycleaning Service	6,642	7,300	7,300	6,900
R&M- Equipment	8,583	10,100	10,100	8,900
R&M-Vehicle	59,951	28,500	28,500	28,800
General Insurance & Claim	(26,693)	-	-	-
Meetings/Training/Travel/Cont Ed	24,500	33,900	33,900	34,300
Memberships/Dues	1,831	2,200	2,200	2,300
Advertising/Legal Notices	-	500	500	500
Printing	3,787	3,300	3,300	3,300
Postage	3,288	4,000	4,000	4,000
Nuisance Mowing	3,642	10,000	10,000	10,000
Nuisance Debris	317	3,000	3,000	3,000
Total	341,889	387,000	387,000	386,300
Commodities				
Small Tools	577	1,100	1,100	800
Fuel & Fluids	64,854	54,100	54,100	54,900
Operating Supplies	73,033	83,600	83,600	77,500
Clothing/Uniforms	20,752	19,000	19,000	17,900
Total	159,216	157,800	157,800	151,100
Capital Outlay				
Building/Structure Improvement	-	-	70,000	-
Vehicles	109,545	176,000	176,000	176,000
Total	109,545	176,000	246,000	176,000
Internal Services				
Building Services	40,494	45,900	45,900	116,600
IT Services	155,574	141,300	141,300	166,500
Risk Services	161,501	202,400	202,400	219,300
Total	357,569	389,600	389,600	502,400
Total Expenditures	\$ 4,409,654	\$ 4,677,700	\$ 4,747,700	\$ 4,916,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 450,982	\$ 460,500	\$ 460,500	\$ 474,200
Overtime	17,721	9,300	9,300	9,600
Market/Merit Pool	-	60,900	60,900	63,500
Health & Dental Insurance	76,259	81,500	81,500	84,300
Life Insurance	386	400	400	400
Social Security	33,916	36,000	36,000	37,100
Unemployment Compensation	441	400	400	400
KPERS Retirement	16,414	17,800	17,800	19,400
KPF Retirement	58,699	63,300	63,300	68,400
Deferred Compensation	1,285	1,600	1,600	1,600
Total	656,103	731,700	731,700	758,900
Contractual Services				
Prisoner Care	40,740	53,000	53,000	53,000
Outsourced Services	92,920	95,200	95,200	96,300
Water	1,151	1,600	1,600	1,600
Telephone	12,372	16,800	16,800	16,800
Natural Gas	643	1,200	1,200	1,200
Electricity	15,155	19,000	19,000	15,000
Wastewater	1,374	1,600	1,600	1,600
R&M Equipment	2,333	2,000	2,000	2,000
R & M Vehicles	-	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	6,944	8,600	8,600	9,000
Dues/Subscriptions	1,831	2,200	2,200	2,300
Advertising/Legal Notices	-	500	500	500
Printing	3,787	3,300	3,300	3,300
Postage	3,288	4,000	4,000	4,000
Nuisance Mowing	3,642	10,000	10,000	10,000
Nuisance Debris	317	3,000	3,000	3,000
Total	186,497	223,000	223,000	220,600
Commodities				
Fuel	4,439	3,000	3,000	3,600
Operating Supplies	12,280	10,800	10,800	11,800
Clothing/Uniforms	2,033	1,700	1,700	1,900
Total	18,752	15,500	15,500	17,300
Internal Services				
Building Services	5,485	6,300	6,300	9,600
IT Services	73,195	25,700	25,700	30,300
Risk Services	16,837	24,100	24,100	26,000
Total	95,517	56,100	56,100	65,900
Total Expenditures	\$ 956,869	\$ 1,026,300	\$ 1,026,300	\$ 1,062,700

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 1,571,315	\$ 1,699,000	\$ 1,699,000	\$ 1,749,800
Overtime	385,092	223,500	223,500	230,200
Health & Dental Insurance	247,671	297,000	297,000	306,700
Life Insurance	1,651	1,700	1,700	1,700
Social Security	144,488	143,300	143,300	147,600
Unemployment Compensation	1,886	1,900	1,900	1,900
KPFRetirement	391,183	404,500	404,500	436,700
Deferred Compensation	1,421	3,500	3,500	3,600
	-----	-----	-----	-----
Total	2,744,707	2,774,400	2,774,400	2,878,200
Contractual Services				
Outsourced Services	6,368	5,800	5,800	5,800
Laundry & Drycleaning	6,642	7,200	7,200	6,800
R&M-Equipment	6,250	8,100	8,100	6,900
R&M-Vehicles	59,901	26,700	26,700	27,000
General Insurance & Claim	(25,213)	-	-	-
Meetings/Training/Travel/Cont Ed	17,471	25,000	25,000	25,000
	-----	-----	-----	-----
Total	71,419	72,800	72,800	71,500
Commodities				
Small Tools	457	800	800	800
Fuel	58,921	50,000	50,000	50,000
Operating Supplies	60,376	72,500	72,500	65,400
Clothing/Uniforms	17,596	17,300	17,300	15,800
	-----	-----	-----	-----
Total	137,350	140,600	140,600	132,000
Capital Outlay				
Building/Structure Improvement	-	-	70,000	-
Vehicles	109,545	176,000	176,000	176,000
	-----	-----	-----	-----
Total	109,545	176,000	246,000	176,000
Internal Services				
Building Services	33,659	38,100	38,100	104,700
IT Services	78,394	113,800	113,800	134,100
Risk Services	142,110	175,900	175,900	190,700
	-----	-----	-----	-----
Total	254,163	327,800	327,800	429,500
Total Expenditures	\$ 3,317,184	\$ 3,491,600	\$ 3,561,600	\$ 3,687,200
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 27,882	\$ 39,500	\$ 39,500	\$ 40,700
Overtime	781	300	300	300
Health & Dental Insurance	7,020	13,900	13,900	14,400
Life Insurance	47	100	100	100
Social Security	2,122	3,000	3,000	3,100
Unemployment Compensation	28	-	-	-
KPERS Retirement	2,698	4,000	4,000	4,300
Deferred Compensation	47	400	400	400
Total	40,625	61,200	61,200	63,300
Contractual Services				
Veterinary Services	85,318	90,000	90,000	93,000
Laundry & Drycleaning	-	100	100	100
R&M-Vehicles	50	800	800	800
General Insurance & Claim	(1,480)	-	-	-
Meetings/Training/Travel/Cont Ed	85	300	300	300
Total	83,973	91,200	91,200	94,200
Commodities				
Small Tools	120	300	300	-
Fuel	1,494	1,100	1,100	1,300
Operating Supplies	377	300	300	300
Clothing/Uniforms	1,123	-	-	200
Total	3,114	1,700	1,700	1,800
Internal Services				
Building Services	1,350	1,500	1,500	2,300
IT Services	3,985	1,800	1,800	2,100
Risk Services	2,554	2,400	2,400	2,600
Total	7,889	5,700	5,700	7,000
Total Expenditures	\$ 135,601	\$ 159,800	\$ 159,800	\$ 166,300

PUBLIC WORKS



Overview

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

Contact Information



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

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



PUBLIC WORKS

Services

Administration Division

The Administration Division oversees the divisions within the Public Works Department using sound engineering principles and practices to help maintain City engineering, public rights-of-way, streets, storm water management, and fleet maintenance. Administration is also responsible for budgeting for the department as well as planning capital projects.

Airport Division / Airport Fund

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

Building Services Division / Building Services Fund

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

Engineering Division

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

Operations Division

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

Personnel (FTE)

Program	2017	2018	2019	2020
Public Works Administration	2.0	2.0	2.0	2.0
Airport	0.5	1.0	1.0	1.0
Engineering	6.0	6.0	6.0	6.0
Operations	9.0	9.0	9.0	9.0
Building Services	1.0	1.0	1.0	1.0
TOTAL	18.5	19.0	19.0	19.0

PUBLIC WORKS



2019-2020 Goals and Objectives

- Work with regional transportation partners on infrastructure planning and funding
- Evaluate ways to implement the Transportation Master Plan and improve traffic flow
- Complete a new Stormwater Master Plan
- Complete identified American with Disabilities Act (ADA) improvements
- Complete Sante Fe from Waverly to Poplar reconstruction
- Complete pedestrian crosswalk at 183rd St and Mulberry
- Complete Waverly from 175th to Madison reconstruction
- Complete the first phase of the I-35 and Gardner Rd. Interchange improvements (191st street location)
- Complete Moonlight Rd. Safe Routes to Schools
- Complete Moonlight and Madison signals project
- Complete Gardner Spillway Improvements
- Complete US-56 and Cedar Niles intersection improvements
- Update the City's technical specifications and standard drawings
- Construct sanitary sewer to serve the Gardner municipal Airport
- Acquire Gardner Property to protect the Airport runway protection zone

DID YOU KNOW?

The Public Works Department provided oversight for the design and construction of the new Justice Center.

2018 Accomplishments

- Implemented Phase 3 of the Streets Improvement Program
- Completed the design and construction of Cedar Niles and US-56 Traffic Signal Improvements
- Completed the design of the sanitary sewer improvement at the Gardner Municipal Airport
- Completed the Airport Layout Plan and improvements to allow for the EAA hangar expansion
- Completed Fire Safety Inspections at the Airport, reviewed and updated minimum standards

Strategic Goals

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
3	Maintain an operational fleet of vehicles	Percent of vehicles that exceed replacement criteria	---	32%	28%	32%	34%
2	Effectively manage the flow of traffic	Number of traffic signal work orders completed	---	30	30	20	20
2	Provide quality stormwater drainage	Number of drainage repairs	---	35	19	20	20

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Effectively manage the flow of traffic	Satisfaction rating for the overall flow of traffic	61%	43%	48%	52%	55%
3	Correct deficiencies in the City's street infrastructure	Satisfaction rating for maintenance of major streets	60%	66%	59%	60%	60%
		Satisfaction rating for maintenance of neighborhood streets	55%	53%	49%	52%	55%
2	Provide quality snow removal services	Satisfaction rating for snow removal on major streets	69%	82%	83%	85%	85%

PUBLIC WORKS

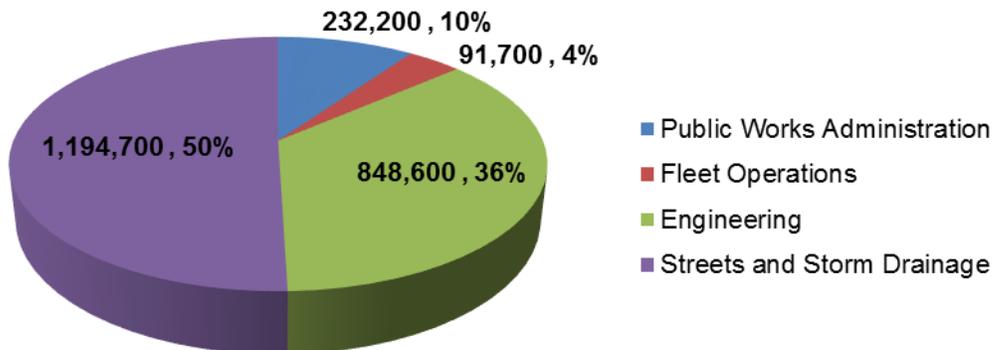


Department Financial Summaries

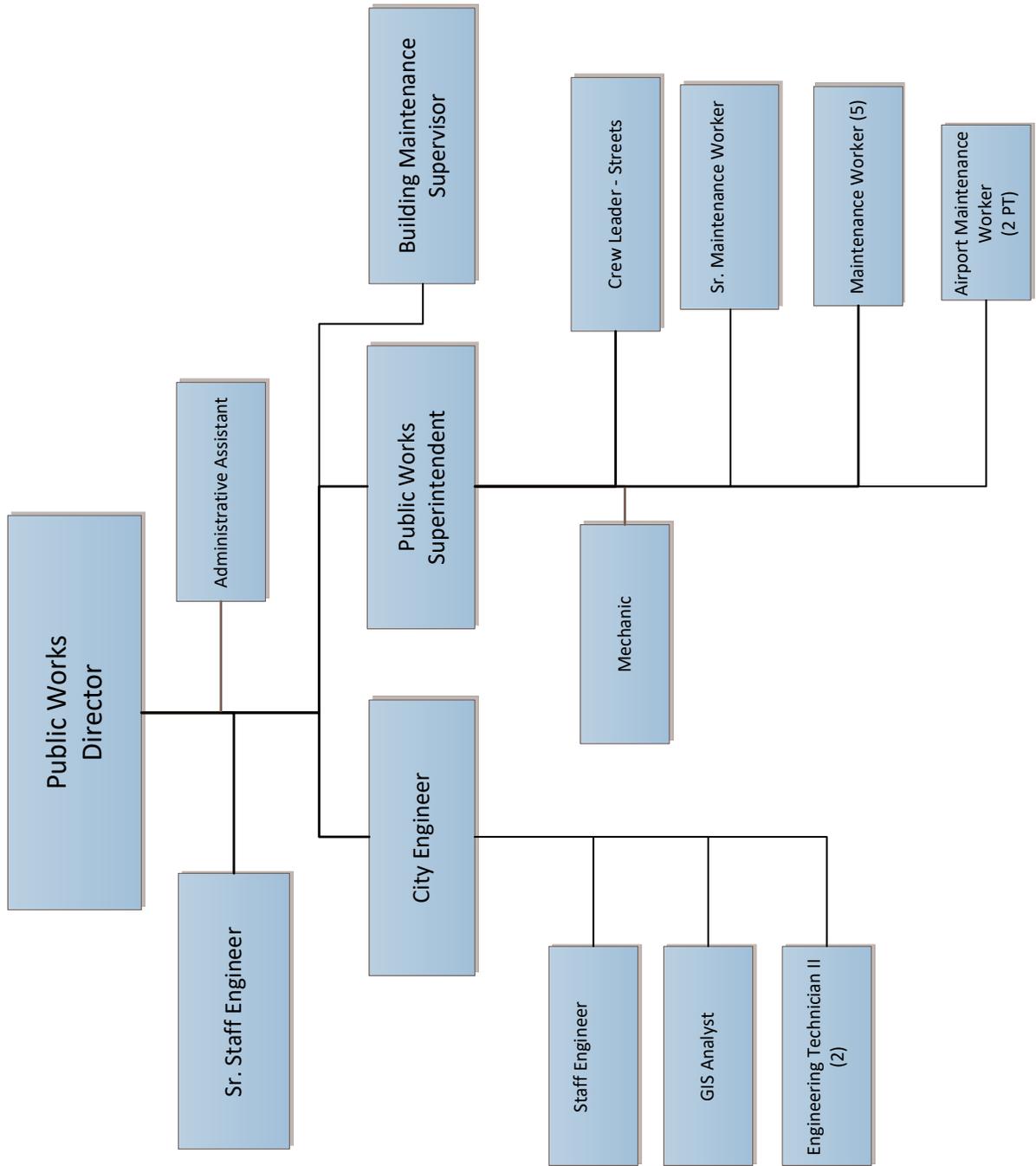
Department Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	1,218,739	1,358,000	1,358,000	1,404,600
Contractual Services	563,837	490,100	490,100	490,000
Commodities	178,250	186,800	186,800	185,800
Capital Outlay	14,411	11,400	11,400	11,400
Internal Services	273,085	256,900	256,900	275,400
Total	2,248,322	2,303,200	2,303,200	2,367,200

Department Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Works Administration	241,364	221,900	221,900	232,200
Fleet Operations	105,149	89,500	89,500	91,700
Engineering	1,159,079	829,300	829,300	848,600
Streets and Storm Drainage	742,730	1,162,500	1,162,500	1,194,700
Total	2,248,322	2,303,200	2,303,200	2,367,200

2020 Department Expenditures by Program



Public Works



CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 885,379	\$ 972,100	\$ 972,100	\$ 1,001,200
Overtime	28,780	15,900	15,900	16,600
Seasonal	5,945	16,000	16,000	16,000
Health & Dental Insurance	139,152	172,800	172,800	178,400
Life Insurance	855	900	900	900
Social Security	68,005	76,800	76,800	79,200
Unemployment Compensation	882	1,000	1,000	1,000
KPERS Retirement	85,770	98,100	98,100	106,700
Deferred Compensation	3,971	4,400	4,400	4,600
Total	1,218,739	1,358,000	1,358,000	1,404,600
Contractual Services				
Engineering/Architectural	135,809	95,000	95,000	87,000
Outsourced Services	87,935	78,900	78,900	78,900
Water	709	1,300	1,300	1,300
Trash Services	38,987	36,900	36,900	36,900
Telephone	2,975	3,400	3,400	3,400
Electricity	219,258	215,400	215,400	215,400
Wastewater	656	700	700	700
R&M - Building	3,505	-	-	-
R&M - Equipment	26,050	8,700	8,700	8,700
R& M - Vehicles	16,887	8,500	8,500	8,500
General Insurance & Claim	(2,101)	-	-	-
Equip./Vehicle Rentals	10,114	8,300	8,300	8,300
Meetings/Training/Travel/Cont Ed	10,842	14,400	14,400	22,200
Dues/Subscriptions	4,550	11,600	11,600	11,700
Advertising/Legal Notices	69	-	-	-
Postage	164	-	-	-
Construction Debris	7,428	7,000	7,000	7,000
Total	563,837	490,100	490,100	490,000
Commodities				
Building & Grounds				
Small Tools	8,688	7,500	7,500	6,500
Vehicle Supplies	8,375	10,800	10,800	10,800
Street Maintenance Supplies	27,183	57,000	57,000	57,000
Fuel & Fluids	29,377	19,900	19,900	19,900
Traffic Control Supplies-Existing	17,657	16,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	588	500	500	500
Chemicals	2,698	1,200	1,200	1,200
Snow Removal Supplies	69,805	58,400	58,400	58,400
Operating Supplies	7,705	9,700	9,700	9,700
Clothing/Uniforms	6,174	5,300	5,300	5,300
Total	178,250	186,800	186,800	185,800
Capital Outlay				
Equipment	15,611	11,400	11,400	11,400
Vehicles	(1,200)	-	-	-
Total	14,411	11,400	11,400	11,400
Internal Services				
Building Services	53,992	48,800	48,800	48,300
IT Services	110,488	102,600	102,600	111,400
Risk Services	108,605	105,500	105,500	115,700
Total	273,085	256,900	256,900	275,400
Total Expenditures	\$ 2,248,322	\$ 2,303,200	\$ 2,303,200	\$ 2,367,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 151,001	\$ 150,400	\$ 150,400	\$ 154,800
Overtime	103	200	200	300
Health & Dental Insurance	15,336	16,000	16,000	16,500
Life Insurance	107	100	100	100
Social Security	10,914	11,500	11,500	11,900
Unemployment Compensation	142	200	200	200
KPERS Retirement	14,152	14,900	14,900	16,200
	Total	191,755	193,300	200,000
Contractual Services				
Outsourced Services	99	-	-	-
Telephone	196	600	600	600
R&M - Equipment	3,450	700	700	700
Meetings/Training/Travel/Cont Ed	2,063	1,500	1,500	3,500
Dues/Subscriptions	252	300	300	400
Postage	168	-	-	-
	Total	6,228	3,100	5,200
Commodities				
Operating Supplies	866	1,000	1,000	1,000
	Total	866	1,000	1,000
Internal Services				
Building Services	17,007	12,900	12,900	12,800
IT Services	11,600	7,600	7,600	8,900
Risk Services	13,908	4,000	4,000	4,300
	Total	42,515	24,500	26,000
Total Expenditures	\$ 241,364	\$ 221,900	\$ 221,900	\$ 232,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 41,677	\$ 41,500	\$ 41,500	\$ 42,800
Overtime	1,442	1,300	1,300	1,400
Health & Dental Insurance	11,430	7,300	7,300	7,500
Life Insurance	56	100	100	100
Social Security	3,194	3,300	3,300	3,400
Unemployment Compensation	42	-	-	-
KPERS Retirement	4,050	4,200	4,200	4,600
Total	61,891	57,700	57,700	59,800
Contractual Services				
Outsourced Services	115	200	200	200
Water	908	900	900	900
Telephone	582	400	400	400
Electricity	1,860	1,900	1,900	1,900
Wastewater	656	700	700	700
R&M Vehicle	-	3,000	3,000	3,000
Equip/vehicle Rentals	4,283	4,100	4,100	4,100
Meetings/Training/Travel/Cont Ed	457	1,800	1,800	1,800
Dues/Subscriptions	180	200	200	200
Total	9,041	13,200	13,200	13,200
Commodities				
Small Tools	1,466	3,000	3,000	2,000
Vehicle Supplies	72	300	300	300
Fuel	881	900	900	900
Operating Supplies	3,680	4,100	4,100	4,100
Clothing/Uniforms	443	500	500	500
Total	6,542	8,800	8,800	7,800
Capital Outlay				
Equipment	15,611	-	-	-
Total	15,611	-	-	-
Internal Services				
Building Services	2,430	2,300	2,300	2,300
IT Services	5,377	3,400	3,400	4,100
Risk Services	4,257	4,100	4,100	4,500
Total	12,064	9,800	9,800	10,900
Total Expenditures	\$ 105,149	\$ 89,500	\$ 89,500	\$ 91,700

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 354,639	\$ 354,700	\$ 354,700	\$ 365,300
Overtime	24,483	12,200	12,200	12,600
Seasonal	5,945	10,000	10,000	10,000
Health & Dental Insurance	68,981	77,200	77,200	79,600
Life Insurance	446	400	400	400
Social Security	28,326	28,800	28,800	29,700
Unemployment Compensation	367	400	400	400
KPERS Retirement	35,540	36,500	36,500	39,700
Deferred Compensation	2,517	2,500	2,500	2,600
Total	521,244	522,700	522,700	540,300
Contractual Services				
Outsourced Services	76,848	75,700	75,700	75,700
Water	709	1,300	1,300	1,300
Trash Services	38,079	36,000	36,000	36,000
Telephone	1,743	1,900	1,900	1,900
Electricity	217,398	213,500	213,500	213,500
R&M - Building	3,505	-	-	-
R&M Equipment	22,600	8,000	8,000	8,000
R&M - Vehicle	16,887	5,000	5,000	5,000
Equip./Vehicle Rentals	5,831	4,200	4,200	4,200
General Insurance & Claim	(2,101)	-	-	-
Meetings/Training/Travel/Cont Ed	3,865	4,000	4,000	7,000
Memberships/Dues	810	800	800	800
Construction Debris	7,428	7,000	7,000	7,000
Total	393,602	357,400	357,400	360,400
Commodities				
Small tools	3,296	4,500	4,500	4,500
Vehicle Supplies	5,398	10,000	10,000	10,000
Street Maintenance Supplies	27,183	57,000	57,000	57,000
Fuel	26,303	17,000	17,000	17,000
Traffic Control Supplies-Existing	17,657	16,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	588	500	500	500
Chemicals	2,698	1,200	1,200	1,200
Snow Removal Supplies	69,805	58,400	58,400	58,400
Operating Supplies	1,357	2,100	2,100	2,100
Clothing & Uniforms	5,251	4,500	4,500	4,500
Total	159,536	171,700	171,700	171,700
Capital Outlay				
Equipment	-	11,400	11,400	11,400
Vehicles	(1,200)	-	-	-
Total	(1,200)	11,400	11,400	11,400
Internal Services				
Building Services	9,179	11,300	11,300	11,200
IT Services	24,402	33,900	33,900	40,600
Risk Services	52,316	54,100	54,100	59,100
Total	85,897	99,300	99,300	110,900
Total Expenditures	\$ 1,159,079	\$ 1,162,500	\$ 1,162,500	\$ 1,194,700

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 338,062	\$ 425,500	\$ 425,500	\$ 438,300
Overtime	2,752	2,200	2,200	2,300
Seasonal	-	6,000	6,000	6,000
Health & Dental Insurance	43,405	72,300	72,300	74,800
Life Insurance	246	300	300	300
Social Security	25,571	33,200	33,200	34,200
Unemployment Compensation	331	400	400	400
KPERS Retirement	32,028	42,500	42,500	46,200
Deferred Compensation	1,454	1,900	1,900	2,000
Total	443,849	584,300	584,300	604,500
Contractual Services				
Engineering/Architectural	135,809	95,000	95,000	87,000
Outsourced Services	10,873	3,000	3,000	3,000
Telephone	454	500	500	500
R&M Vehicle	-	500	500	500
Meetings/Training/Travel/Cont Ed	4,457	7,100	7,100	9,900
Dues/Subscriptions	3,308	10,300	10,300	10,300
Advertising/Legal Notices	69	-	-	-
Postage	(4)	-	-	-
Total	154,966	116,400	116,400	111,200
Commodities				
Small tools	3,926	-	-	-
Vehicle Supplies	2,905	500	500	500
Fuel	2,193	2,000	2,000	2,000
Operating Supplies	1,802	2,500	2,500	2,500
Clothing & Uniforms	480	300	300	300
Total	11,306	5,300	5,300	5,300
Internal Services				
Building Services	25,376	22,300	22,300	22,000
IT Services	69,109	57,700	57,700	57,800
Risk Services	38,124	43,300	43,300	47,800
Total	132,609	123,300	123,300	127,600
Total Expenditures	\$ 742,730	\$ 829,300	\$ 829,300	\$ 848,600

Capital Improvement Reserve Fund

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

CITY OF GARDNER ANNUAL BUDGET



Capital Improvement Reserve Fund 401

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ (968,247)	\$ 64,764	\$ 460,614	\$ (387,786)
Revenue:				
Intergovernmental:				
Other	22,000	564,350	110,250	564,350
	-----	-----	-----	-----
Intergovernmental Total	22,000	564,350	110,250	564,350
Use of Money:				
Interest on Investments	88	-	-	-
Interest on Project Funds	98,948	-	-	-
	-----	-----	-----	-----
Use of Money Total	99,036	-	-	-
Transfers In:				
Park Improvement Reserve	62,300	75,000	65,133	97,100
	-----	-----	-----	-----
Transfers In Total	62,300	75,000	65,133	97,100
Miscellaneous:				
Gen Obligation Bond Proceeds	14,441,000	-	-	766,100
Reoffer premium	702,783	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	15,143,783	-	-	766,100
	-----	-----	-----	-----
Revenue Total	15,327,119	639,350	175,383	1,427,550
	=====	=====	=====	=====
Expenditures:				
Capital Improvement:				
Property Acquisition (AD1601)	(14,289)	-	-	-
Justice Center - PD 1801	12,465,387	-	-	-
CIP-Quail Meadows Park - PR1702	-	350,000	-	350,000
CIP-Quail Meadows Trail - PR1902	-	311,400	-	311,400
CIP-West Fork KC Trail Phase I - PR1703	-	-	257,683	-
CIP-Golf course improvements-PK 1802/1803	960,879	-	-	-
CIP-Pool filters (PK1801)	193,594	-	-	-
Senior Bldg Rehab	(84)	-	-	-
Parklet (AARP Grant)	16,691	-	-	-
Gardner Lake Spillway	-	-	766,100	-
COI and Underwriter's Discount	276,080	-	-	-
	-----	-----	-----	-----
Capital Improvement Total	13,898,258	661,400	1,023,783	661,400
	-----	-----	-----	-----
Expenditures Total	13,898,258	661,400	1,023,783	661,400
	=====	=====	=====	=====
Surplus/(Shortfall)	1,428,861	(22,050)	(848,400)	766,150
Funds Available Dec 31	\$ 460,614	\$ 42,714	\$ (387,786)	\$ 378,364
	=====	=====	=====	=====

UTILITY DEPARTMENT

Electric Fund

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

Electric Capital Replacement Reserve Fund

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

Water Fund

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

Wastewater Fund

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

AIRPORT FUND

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

UTILITIES



Overview

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

Contact Information



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

www.gardnerkansas.gov/electric

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



Utilities

Services

Electric Substation/Transmission Operations Division

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

Electric Distribution Division

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

Line Maintenance

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

Water Distribution System:

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

Wastewater Collection System:

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

Water Treatment

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

Wastewater Treatment

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

Personnel (FTE)

Program	2017	2018	2019	2020
Utilities Administration	4.0	5.0	5.0	5.0
Electric Substation/Transmission	4.0	4.0	4.0	4.0
Electric Distribution	11.5	11.5	11.5	11.5
Line Maintenance	8.0	10.0	10.0	10.0
Water Treatment and Distribution	6.0	6.0	6.0	6.0
Wastewater Collection/Treatment	6.0	6.0	6.0	6.0
TOTAL	39.5	42.5	42.5	42.5

2019-2020 Goals and Objectives

- No Lost Time Injuries
- Replace BDP Belt Press at Kill Creek Facility
- Remove temporary lift station
- Complete WWTP Clarifier 1 & 2 improvements
- Replace UV System
- Complete Nike Lift Station and forcemain improvements
- Remove Willbrook Lift Station
- Remove Sunset Lift Station
- Complete Substation 3 to Westar Interconnection
- Install smart meters
- Complete N. Moonlight Rd. to Copper Springs Loop Feed
- Rehabilitate above/below ground storage facility
- Rehabilitate 183rd Street Water Tower
- Focus on preventative maintenance programs
- Implement Capital Improvement Element

DID YOU KNOW?

The City purchased electric capacity from the Dogwood Power Plant to ensure future electric service for the community.

2018 Accomplishments

- Replaced Padmount Switch Gear Breaker Cabinet
- Rebuilt submersible pumps at the Kill Creek Lift Station
- Replaced HVAC systems at the Kill Creek Lift Station
- Replaced the overhead crane at the Kill Creek Lift Station
- Completed Water, Wastewater, and Electric Rate Studies

Strategic Priorities

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

Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2017 Actual	2018 Actual	2019 Estimate	2020 Target
2,3	Provide reliable electric service	Average outage time	---	01:00	1:39	1:00	01:00
2,3		Average response time	---	00:15	00:19	00:20	00:20
2,3	Maintain adequacy of wastewater system	Number of sewer backups	0	6	4	5	5
2,3	Maintain the water system infrastructure	Number of line breaks per 100 linear miles of primary distribution	---	6	13	15	15

Citizen Satisfaction Survey

Strategic Priority	Department Goal	Citizen Satisfaction Measure	Benchmark	2014 Actual	2018 Actual	2019 Estimate	2020 Target
2	Provide reliable electric service	Satisfaction rating for reliability of electric service	85%	83%	88%	89%	90%
		Satisfaction rating for speed of electric outage repairs	82%	81%	71%	73%	75%
2	Maintain adequacy of wastewater system	Satisfaction rating for wastewater collection system	71%	78%	71%	73%	75%
2	Provide high quality water service	Satisfaction rating for clarity and taste of tap water	70%	68%	70%	72%	74%
2		Satisfaction rating for water pressure	75%	73%	76%	77%	78%

Utilities



Department Financial Summaries - Electric

Electric Utility Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	1,807,541	1,974,800	1,974,800	2,042,300
Contractual Services	11,447,831	8,518,500	8,518,500	8,568,500
Commodities	462,281	522,400	522,400	526,500
Capital Outlay	113,567	57,000	57,000	50,000
General Fund Allocations	432,204	501,400	501,400	524,500
Internal Services	792,053	878,400	878,400	928,200
Cap. Projects/Transfers/Debt	1,228,209	1,448,500	4,614,900	2,709,900
Total	16,283,686	13,901,000	17,067,400	15,349,900

Electric Utility Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Electric Administration	1,566,708	1,690,000	1,690,000	1,750,800
Substation/Transmission	11,564,801	8,800,300	8,800,300	8,882,800
Distribution	1,923,968	1,962,200	1,962,200	2,006,400
Cap. Projects/Transfers/Debt	1,228,209	1,448,500	4,614,900	2,709,900
Total	16,283,686	13,901,000	17,067,400	15,349,900

Department Financial Summaries - Water

Water Utility Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	758,265	790,700	790,700	818,000
Contractual Services	646,981	724,200	724,200	678,700
Commodities	643,870	1,077,000	1,077,000	1,106,200
Capital Outlay	66,149	275,000	275,000	90,000
General Fund Allocations	453,396	586,500	586,500	610,000
Internal Services	504,331	533,400	533,400	557,900
Cap. Projects/Transfers/Debt	2,067,927	2,941,100	26,329,400	1,962,000
Total	5,140,919	6,927,900	30,316,200	5,822,800

Water Utility Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Water Administration	933,542	1,175,000	1,175,000	1,214,500
Water Treatment	1,464,672	1,990,200	1,990,200	2,086,200
Water Distribution	674,778	821,600	821,600	560,100
Cap. Projects/Transfers/Debt	2,067,927	2,941,100	26,329,400	1,962,000
Total	5,140,919	6,927,900	30,316,200	5,822,800

Utilities

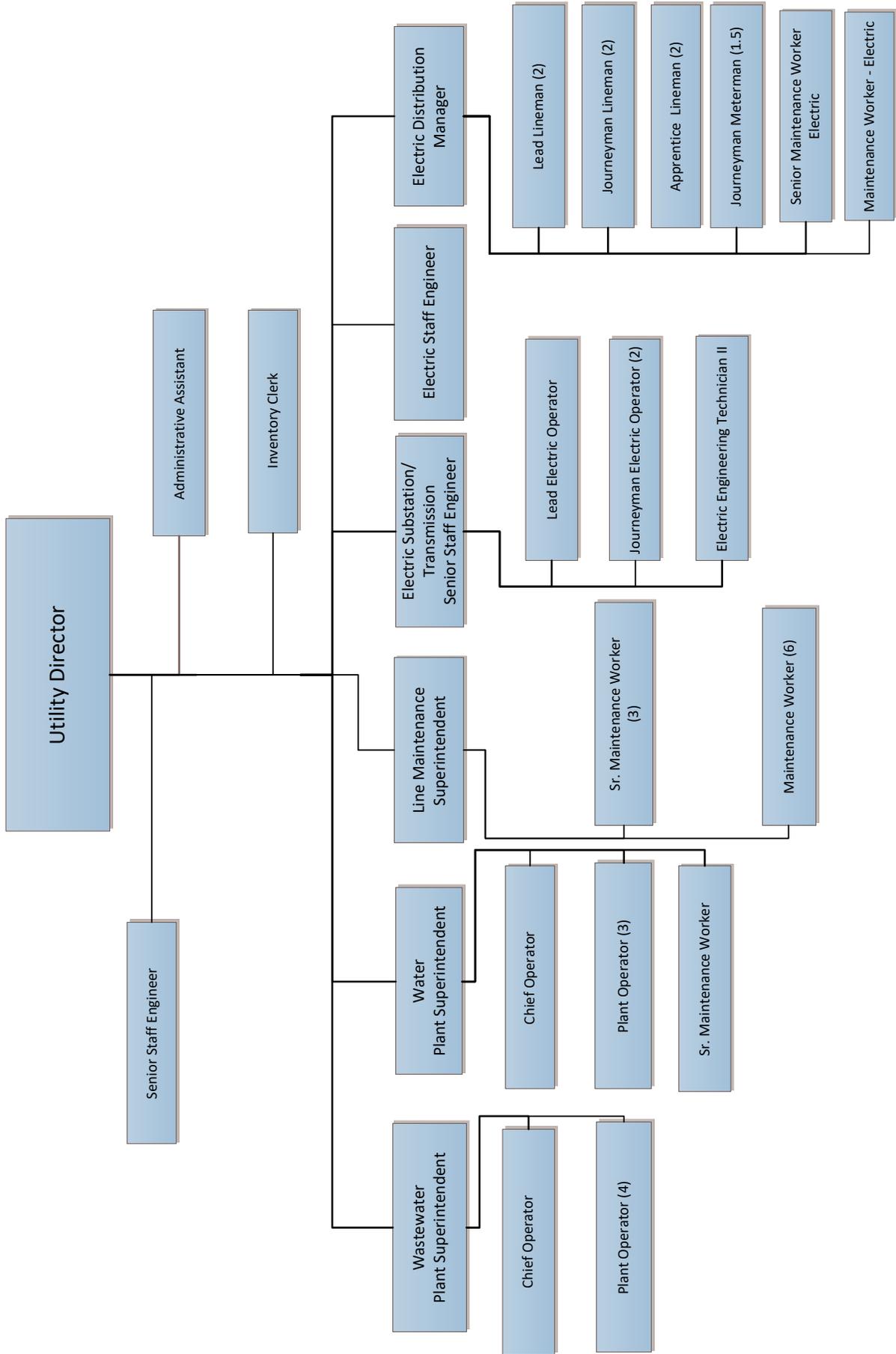


Department Financial Summaries - Wastewater

Wastewater Utility Expenditures by Type				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Personal Services	684,840	722,200	722,200	746,900
Contractual Services	939,566	667,100	667,100	661,400
Commodities	147,824	176,800	176,800	168,100
Capital Outlay	108,443	350,000	350,000	20,000
General Fund Allocations	433,896	557,400	557,400	579,900
Internal Services	467,956	498,300	498,300	524,600
Cap. Projects/Transfers/Debt	5,562,444	4,427,900	6,307,700	4,586,600
Total	8,344,969	7,399,700	9,279,500	7,287,500

Wastewater Utility Expenditures by Program				
	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Wastewater Administration	1,214,267	956,200	956,200	989,500
Wastewater Treatment	1,000,026	1,269,200	1,269,200	1,230,200
Wastewater Collection	568,232	746,400	746,400	481,200
Cap. Projects/Transfers/Debt	5,562,444	4,427,900	6,307,700	4,586,600
Total	8,344,969	7,399,700	9,279,500	7,287,500

Utility



CITY OF GARDNER ANNUAL BUDGET



City of Gardner Electric Fund

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Funds Available Jan 1	\$ 9,628,655	\$ 10,762,155	\$ 11,024,557	\$ 11,627,597
Charges for Services				
Operations:				
Electric Retail Sales	14,211,476	14,835,500	14,835,500	15,132,200
Government Sales-Sewer Fund	192,208	231,000	231,000	235,600
Government Sales-General Fund+Bldg Maint	122,047	135,800	135,800	138,500
Government Sales-Water Fund	21,642	32,500	32,500	33,200
Bad Checks	(4,579)	(5,300)	(5,300)	(5,400)
Penalties	132,256	142,800	142,800	145,700
Reconnection Fee	18,875	23,700	23,700	24,200
Dogwood Generation	1,809,916	1,514,000	1,514,000	1,507,900
Development:				
Meter Install/Line Extension	71,286	64,640	64,640	65,286
Elec Residential Distribution System Installation	220,349	226,200	226,200	228,500
Elec Non Resid Distribution System Installation	83,474	31,200	31,200	31,500
Street Lights / Yard Lights	216,368	202,400	202,400	204,400
Temporary Service Fee	15,398	4,400	4,400	4,400
Primary Extension Dist.	(8,400)	-	-	-
	17,102,316	17,438,840	17,438,840	17,745,986
Use of Money				
Interest on Investments	127,709	30,000	30,000	32,000
	127,709	30,000	30,000	32,000
Miscellaneous				
Reimbursed Expenses	2,814	200	200	200
Miscellaneous	31,993	35,000	35,000	35,000
KMEA TCR/ARR Accumulation	414,756	-	-	-
Debt sale proceeds	-	-	158,500	4,500,000
	449,563	35,200	193,700	4,535,200
	17,679,588	17,504,040	17,662,540	22,313,186
Expenses				
Operations				
Administration	1,566,708	1,690,000	1,690,000	1,750,800
Substation_Transmission	11,564,801	8,800,300	8,800,300	8,882,800
Distribution (detail is on distrib. Dept. worksheet)	1,923,968	1,962,200	1,962,200	2,006,400
	15,055,477	12,452,500	12,452,500	12,640,000

continued...

CITY OF GARDNER ANNUAL BUDGET



City of Gardner Electric Fund

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Capital Improvement				
<u>Maintenance:</u>				
Fairfield - Sheen's Crossing Backfeed (EL1702)	3,975	-	-	-
Replace Padmount Switchgear Breaker Cabinet (EL1801)	7,554	-	-	-
Project 123 Overhead Power Line (EL1803)	-	-	-	-
Install Switches (3) at Distribution Points Ph. 1 (EL1901)	-	100,000	100,000	-
Replace Lube Oil Cooling Sytem CT2 (EL1902)	-	100,000	100,000	-
Substation 3 to Westar Interconnection (\$1.5 M) (EL2001)	-	-	-	1,500,000
Smart Meter Implementation (EL2002)	-	-	3,000,000	-
Tuscan Farms Phase 1 Improvements	-	-	158,500	-
Replace Lube Oil Cooling Sytem CT1 (EL2003)	-	-	-	100,000
Install Switches (3) at Distribution Points Ph. 2 (EL2004)	-	-	-	100,000
	11,529	200,000	3,358,500	1,700,000
Capital Improvement Total				
 Debt Service				
<u>Development:</u>				
2008-B West Electric substation Lndscp(\$\$.05)	5,200	-	-	-
2009-A Energy Center Building New (.65)	75,155	77,800	77,800	-
2009A Substation 2 (Santa Fe) T-3 upgrade (2.1)	176,900	176,300	176,300	-
2016B Taxable GO Elec transformer (\$855K)	101,525	99,900	99,900	98,300
	358,780	354,000	354,000	98,300
Bond & Interest Total				
Transfers Out				
General Fund Franchise	831,100	866,900	866,900	882,200
Bond and Interest Fund	26,800	27,600	27,600	29,400
	857,900	894,500	894,500	911,600
Transfers Total				
Debt Service/Transfers Total	1,216,680	1,248,500	1,248,500	1,009,900
	16,283,686	13,901,000	17,059,500	15,349,900
Expenses Total				
Surplus/(Shortfall)	1,395,902	3,603,040	603,040	6,963,286
Funds Available Dec 31	\$ 11,024,557	\$ 14,365,195	\$ 11,627,597	\$ 18,590,883

CITY OF GARDNER ANNUAL BUDGET



Program: All
Department: Electric 441
Fund: Electric 501

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 1,272,354	\$ 1,362,900	\$ 1,362,900	\$ 1,403,600
Overtime	48,194	51,300	51,300	52,900
Part-Time	25,122	23,200	23,200	23,900
Seasonal	11,576	9,500	9,500	9,500
Health & Dental Insurance	216,850	266,300	266,300	275,200
Life Insurance	1,006	1,200	1,200	1,200
Social Security	99,516	110,700	110,700	114,000
Unemployment Compensation	1,289	1,500	1,500	1,500
KPERS Retirement	124,267	140,600	140,600	152,700
Deferred Compensation	7,367	7,600	7,600	7,800
Total	1,807,541	1,974,800	1,974,800	2,042,300
Contractual Services				
Outsourced Services	228,398	201,500	201,500	248,500
Water/Sewer	2,477	2,300	2,300	2,300
Telephone	7,001	7,500	7,500	7,500
Natural Gas	5,922	5,100	5,100	5,100
Electricity	17	-	-	-
Utility Locates	21,514	27,000	27,000	27,000
Wholesale Electric Purchases	10,752,430	7,893,200	7,893,200	7,893,200
Gas Purchases	2,161	15,000	15,000	15,000
R&M Buildings	5,880	1,300	1,300	800
R&M Equipment	99,023	60,600	60,600	64,600
R&M Vehicle	3,898	8,200	8,200	8,200
Equip./Vehicle Rentals	259,368	218,800	218,800	218,800
Gen. Insurance & Claim	(1,714)	-	-	-
Meetings/Training/Travel/Cont Ed	18,454	20,300	20,300	19,800
Dues/Subscriptions	26,466	29,100	29,100	29,100
Printing	46	500	500	500
Postage	1,154	200	200	200
State Compensating Use Tax	15,336	27,900	27,900	27,900
Total	11,447,831	8,518,500	8,518,500	8,568,500
Commodities				
Building/Grounds	9,351	3,500	3,500	3,500
Small Tools	11,895	18,000	18,000	18,000
Vehicle Supplies	13,415	20,100	20,100	20,100
Furniture and Equipment	5,124	1,000	1,000	1,000
Fuel and Fluids	25,537	27,300	27,300	27,300
Utility System Supplies	46,632	30,400	30,400	33,400
Chemicals	-	300	300	1,400
Operating Supplies	8,628	8,000	8,000	8,000
Street Lighting Supplies-Existing System	73,161	90,000	90,000	90,000
Meters & Supplies-New Devlpmt	261,453	307,500	307,500	307,500
Clothing & Uniforms	7,085	16,300	16,300	16,300
Total	462,281	522,400	522,400	526,500
Capital Outlay				
Equipment	40,267	-	-	-
Vehicles	59,165	32,000	32,000	25,000
Land & Right of Way	14,135	25,000	25,000	25,000
Total	113,567	57,000	57,000	50,000
GF Allocations				
GF Allocations	432,204	501,400	501,400	524,500
Internal Services				
Building Services	36,542	46,200	46,200	44,500
IT Services	77,825	104,500	104,500	119,200
Risk Services	235,775	282,000	282,000	307,800
Utility Billing	441,911	445,700	445,700	456,700
Total	792,053	878,400	878,400	928,200
Total Expenses	\$ 15,055,477	\$ 12,452,500	\$ 12,452,500	\$ 12,640,000
	=====	=====	=====	=====
	15,055,477	12,452,500	12,452,500	12,640,000

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 365,926	\$ 375,800	\$ 375,800	\$ 386,900
Overtime	714	900	900	900
Health/Vision/Dental Insurance	60,905	71,700	71,700	74,100
Life Insurance	257	300	300	300
Social Security	27,084	28,800	28,800	29,700
Unemployment Compensation	350	400	400	400
KPERS Retirement	34,484	37,500	37,500	40,700
Deferred Compensation	2,155	2,500	2,500	2,600
Total	491,875	517,900	517,900	535,600
Contractual Services				
Outsourced Services	88,523	54,300	54,300	54,300
Water/Sewer	302	300	300	300
Telephone	3,671	4,100	4,100	4,100
Meetings/Training/Travel/Cont Ed	1,897	3,600	3,600	3,600
Dues/Subscriptions	25,367	27,800	27,800	27,800
Printing	46	500	500	500
Postage	585	100	100	100
Compensating Use Tax	1,553	1,900	1,900	1,900
Total	121,944	92,600	92,600	92,600
Commodities				
Small Tools	80	-	-	-
Vehicle Supplies	-	100	100	100
Furniture & Equipment	1,826	500	500	500
Fuel and Fluids	-	100	100	100
Operating Supplies	2,041	2,100	2,100	2,100
Clothing/Uniforms	120	-	-	-
Total	4,067	2,800	2,800	2,800
Capital Outlay				
Land/Easements	14,135	25,000	25,000	25,000
Total	14,135	25,000	25,000	25,000
GF Allocations				
GF Allocations	432,204	501,400	501,400	524,500
Internal Services				
Building Services	4,319	5,600	5,600	5,300
IT Services	30,424	57,000	57,000	62,400
Risk Services	25,829	42,000	42,000	45,900
Utility Billing	441,911	445,700	445,700	456,700
Total	502,483	550,300	550,300	570,300
Total Expenses	\$ 1,566,708	\$ 1,690,000	\$ 1,690,000	\$ 1,750,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 318,901	\$ 354,600	\$ 354,600	\$ 365,200
Overtime	1,806	5,600	5,600	5,800
Health/Vision/Dental Insurance	46,741	57,000	57,000	59,000
Life Insurance	251	300	300	300
Social Security	23,771	27,600	27,600	28,400
Unemployment Compensation	307	400	400	400
KPERS Retirement	30,321	35,800	35,800	38,900
Deferred Compensation/ICMA	2,239	2,200	2,200	2,200
Total	424,337	483,500	483,500	500,200
Contractual Services				
Outsourced Services	71,519	71,800	71,800	118,800
Water/Sewer	302	500	500	500
Telephone	1,108	1,100	1,100	1,100
Electricity	17	-	-	-
Wholesale Electric Purchases	10,752,430	7,893,200	7,893,200	7,893,200
Gas Purchases	2,161	15,000	15,000	15,000
R&M Buildings	5,880	800	800	800
R&M Equipment	84,618	53,100	53,100	57,100
R&M Vehicle	141	200	200	200
Equip./Vehicle Rentals	1,787	1,000	1,000	1,000
General Insurance and Claim	380	-	-	-
Meetings/Training/Travel/Cont Ed	4,419	7,700	7,700	7,200
Dues/Subscriptions	-	200	200	200
Postage	465	100	100	100
State Compensating Use Tax	2,694	6,000	6,000	6,000
Total	10,927,921	8,050,700	8,050,700	8,101,200
Commodities				
Bldg/Grounds	6,272	2,000	2,000	2,000
Small Tools	877	7,000	7,000	7,000
Vehicle Supplies	513	-	-	-
Fuel and Fluids	2,141	2,200	2,200	2,200
Utility System Supplies	40,042	23,100	23,100	26,100
Chemicals	-	300	300	1,400
Operating Supplies	1,973	1,100	1,100	1,100
Clothing & Uniforms	2,374	2,800	2,800	2,800
Total	54,192	38,500	38,500	42,600
Capital Outlay				
Vehicle	-	32,000	32,000	25,000
Total	-	32,000	32,000	25,000
Internal Services				
Building Services	9,093	11,900	11,900	11,200
IT Services	16,231	17,000	17,000	20,300
Risk Services	133,027	166,700	166,700	182,300
Total	158,351	195,600	195,600	213,800
Total Expenses	\$ 11,564,801	\$ 8,800,300	\$ 8,800,300	\$ 8,882,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 587,527	\$ 632,500	\$ 632,500	\$ 651,500
Overtime	45,674	44,800	44,800	46,200
Part-Time	25,122	23,200	23,200	23,900
Seasonal	11,576	9,500	9,500	9,500
Health & Dental Insurance	109,204	137,600	137,600	142,100
Life Insurance	498	600	600	600
Social Security	48,661	54,300	54,300	55,900
Unemployment Compensation	632	700	700	700
KPERS Retirement	59,462	67,300	67,300	73,100
Deferred Compensation	2,973	2,900	2,900	3,000
Total	891,329	973,400	973,400	1,006,500
Contractual Services				
Outsourced Services	68,356	75,400	75,400	75,400
Water/Sewer	1,873	1,500	1,500	1,500
Telephone	2,222	2,300	2,300	2,300
Natural Gas	5,922	5,100	5,100	5,100
Utility Locates	21,514	27,000	27,000	27,000
R&M Building	-	500	500	-
R&M Equipment	14,405	7,500	7,500	7,500
R&M Vehicle	3,757	8,000	8,000	8,000
Equip./Vehicle Rentals	257,581	217,800	217,800	217,800
Gen. Insurance & Claim	(2,094)	-	-	-
Meetings/Training/Travel/Cont Ed	12,138	9,000	9,000	9,000
Dues/Subscriptions	1,099	1,100	1,100	1,100
Postage	104	-	-	-
State Compensating Use Tax	11,089	20,000	20,000	20,000
Total	397,966	375,200	375,200	374,700
Commodities				
Building/Grounds	3,079	1,500	1,500	1,500
Small Tools	10,938	11,000	11,000	11,000
Vehicle Supplies	12,902	20,000	20,000	20,000
Furniture and Equipment	3,298	500	500	500
Fuel and Fluids	23,396	25,000	25,000	25,000
Utility System Supplies	6,590	7,300	7,300	7,300
Operating Supplies	4,614	4,800	4,800	4,800
Street Light Sup/Existing System	73,161	90,000	90,000	90,000
Meters & Materials - New	261,453	307,500	307,500	307,500
Clothing & Uniforms	4,591	13,500	13,500	13,500
Total	404,022	481,100	481,100	481,100
Capital Outlay				
Equipment	40,267	-	-	-
Vehicles	59,165	-	-	-
Total	99,432	-	-	-
Internal Services				
Building Services	23,130	28,700	28,700	28,000
IT Services	31,170	30,500	30,500	36,500
Risk Services	76,919	73,300	73,300	79,600
Total	131,219	132,500	132,500	144,100
Total Expenses	\$ 1,923,968	\$ 1,962,200	\$ 1,962,200	\$ 2,006,400

CITY OF GARDNER ANNUAL BUDGET



City of Gardner - Electric Fund Capital Replacement Reserve Fund

	<u>2018</u> <u>Actual</u> -----	<u>2019</u> <u>Budget</u> -----	<u>2019</u> <u>Estimate</u> -----	<u>2020</u> <u>Budget</u> -----
Funds Available Jan 1	\$ 3,046,229	\$ 3,064,229	\$ 3,087,020	\$ 3,105,020
Revenue:				
<u>Use of Money:</u>				
Interest on Investments	40,791	18,000	18,000	18,000
	-----	-----	-----	-----
Use of Money Total	40,791	18,000	18,000	18,000
	-----	-----	-----	-----
Revenue Total	40,791	18,000	18,000	18,000
	=====	=====	=====	=====
Expenses Total	-	-	-	-
	-----	-----	-----	-----
	=====	=====	=====	=====
Surplus/(Shortfall)	40,791	18,000	18,000	18,000
Funds Available Dec 31	\$ 3,087,020	\$ 3,082,229	\$ 3,105,020	\$ 3,123,020
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Water Fund Fund 521

	2018 Actual -----	2019 Budget -----	2019 Estimate -----	2020 Budget -----
Funds Available Jan 1	\$ 3,014,430	\$ 2,817,130	\$ 4,181,466	\$(18,835,934)
Revenue:				
Charges for Services:				
AirCenter Water Sales	655,756	710,000	710,000	683,473
Water Sales	4,746,390	4,646,700	4,646,700	5,268,811
Bulk Water Sales	13,330	14,400	14,400	15,000
Government Sales - Sewer Fund	6,339	7,500	7,500	8,000
Government Sales - Electric Fund	2,940	2,700	2,700	3,000
Government Sales - General Fund	61,364	24,100	24,100	32,800
Government Sales - Bldg Maint Fund	928	1,900	1,900	2,000
Meter Installation Fee	42,500	46,400	46,400	47,520
Service Connection Fee	900	-	-	-
Penalties	133,025	130,400	130,400	132,000
Reconnection Fee	18,875	21,200	21,200	21,000
Water Sys Development Charge	568,800	570,200	570,200	600,000
	-----	-----	-----	-----
Charges for Services Total	6,251,147	6,175,500	6,175,500	6,813,604
Use of Money:				
Interest on Investments	43,653	15,000	15,000	15,000
	-----	-----	-----	-----
Use of Money Total	43,653	15,000	15,000	15,000
Miscellaneous:				
Bond Proceeds	-	820,000	1,108,300	22,500,000
Miscellaneous	5,430	-	-	-
Gain/loss on disposal of asset	7,725	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	13,155	820,000	1,108,300	22,500,000
	-----	-----	-----	-----
Revenue Total	6,307,955 =====	7,010,500 =====	7,298,800 =====	29,328,604 =====
Expenses:				
Operations:				
Administration	933,542	1,175,000	1,175,000	1,214,500
Treatment	1,464,672	1,990,200	1,990,200	2,086,200
Distribution	674,778	821,600	821,600	560,100
	-----	-----	-----	-----
Operations Total	3,072,992	3,986,800	3,986,800	3,860,800

CITY OF GARDNER ANNUAL BUDGET



Water Fund Fund 521

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Capital Improvement Projects				
Water Line Replacement Program	-	350,000	350,000	350,000
Line Maintenance Building - UT1801 (Split with WW)	26,647	-	-	-
Rebuild Clearwater Pump - WA1801	77,955	-	-	-
Control Valve at 183rd Street Tower - WA1805	77,992	-	-	-
Repair/Repave Water Plant Driveway - WA1901	-	100,500	100,500	-
Above/Below Ground Storage Facility Rehab - WA1902 (DEBT)	-	240,000	240,000	-
Copper Springs for Loop Feed - WA1903 (DEBT)	-	240,000	240,000	-
Rebuild High Service Pump #3 - WA1904	-	60,000	60,000	-
Replace Carbon Feed System - WA1905 (DEBT)	-	180,000	180,000	-
Lightning Arrestors - WA1906/WA1807	3,552	100,000	100,000	-
183rd Street Tower Rehab - WA1907 (DEBT)	-	160,000	160,000	-
New Water Treatment Plant - WA2002 (DEBT)	24,990	-	21,500,000	-
Tuscan Farms Phase 1 Improvements	-	-	288,300	-
Smart Meters - EL2002 (1/4 of cost to Water) (DEBT)	-	-	1,000,000	-
Replace and install new lines - Santa Fe street project	-	-	600,000	-
	-----	-----	-----	-----
Capital Improvement Projects Total	211,136	1,430,500	24,818,800	350,000
Debt Service				
2008A NW Elevated Tank & 159th line (\$2.9)	357,593	-	-	-
2013A (refi 2002B)	(11,602)	-	-	-
2015A refi Hillisdale KDHE 2446	468,100	467,000	467,000	465,600
Estimated Debt Service for Planned 2019 Bond Issuance - CIP	-	-	-	101,100
	-----	-----	-----	-----
Debt Service Total	814,091	467,000	467,000	566,700
Transfers Out				
Wastewater Fund	1,000,000	1,000,000	1,000,000	1,000,000
Trf to Bond & Int Fund 2012A PBC (refi 02A City Hall)	26,800	27,600	27,600	29,400
Trf to Bond & Int Fund Kill Creek street/wtr BD (.108)	7,700	7,800	7,800	7,700
Trf to Bond & Int Fund 14 GO USD BD (5% of 50% city share)	8,200	8,200	8,200	8,200
	-----	-----	-----	-----
Transfers Out Total	1,042,700	1,043,600	1,043,600	1,045,300
	-----	-----	-----	-----
Expenses Total	5,140,919	6,927,900	30,316,200	5,822,800
	=====	=====	=====	=====
Surplus/(Shortfall)	1,167,036	82,600	(23,017,400)	23,505,804
	-----	-----	-----	-----
Funds Available Dec 31	\$ 4,181,466	\$ 2,899,730	\$(18,835,934)	\$ 4,669,870
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 648,320	\$ 700,600	\$ 700,600	\$ 721,600
Overtime	80,279	71,500	71,500	73,700
Seasonal	8,525	10,000	10,000	10,000
Health & Dental Insurance	165,363	171,900	171,900	177,800
Life Insurance	781	900	900	900
Social Security	53,056	59,900	59,900	61,600
Unemployment Compensation	687	800	800	800
KPERS Retirement	68,346	76,900	76,900	83,500
Deferred Compensation	4,456	5,200	5,200	5,400
Contra Expense/Reclass	(271,548)	(307,000)	(307,000)	(317,300)
Total	758,265	790,700	790,700	818,000
Contractual Services				
Outsourced Services	198,340	294,200	294,200	249,200
Telephone	7,900	7,900	7,900	7,900
Electricity	285,842	256,000	256,000	256,000
Utility locates	20,771	32,000	32,000	32,000
R&M Building	307	5,000	5,000	5,000
R&M Equipment	53,944	54,500	54,500	54,500
R&M Vehicle	3,358	2,300	2,300	2,300
Equip./Vehicle Rentals	11,317	4,100	4,100	3,600
General Insurance & Claim	617	-	-	-
Meetings/Training/Travel/Cont Ed	8,399	14,800	14,800	14,800
Dues/Subscriptions	6,343	7,600	7,600	7,600
Advertising/Legal Notices	1,830	200	200	200
Postage	3,529	3,600	3,600	3,600
Construction Debris	121	4,000	4,000	4,000
Water Protection Fee	44,363	38,000	38,000	38,000
Total	646,981	724,200	724,200	678,700
Commodities				
Building/Grounds	8,243	4,200	4,200	4,200
Small Tools	9,020	5,700	5,700	5,700
Vehicles Supplies	3,105	6,500	6,500	6,500
Furniture & Equipment	12,196	500	500	500
Fuel and Fluids	17,589	15,700	15,700	15,700
Utility System Supplies	162,561	89,500	89,500	89,000
Chemicals	292,702	257,400	257,400	257,400
Operating Supplies	14,640	7,700	7,700	7,700
Bulk Water	-	589,000	589,000	618,400
Meters & Supplies-New Developm	43,713	32,000	32,000	32,000
Meters & Supplies-Existing	75,128	61,200	61,200	61,200
Clothing & Uniform	4,973	7,600	7,600	7,900
Total	643,870	1,077,000	1,077,000	1,106,200
Capital Outlay				
Equipment	12,481	50,000	50,000	-
Vehicles	53,668	225,000	225,000	90,000
Total	66,149	275,000	275,000	90,000
GF Allocations				
GF Allocations	453,396	586,500	586,500	610,000
Internal Services				
Building Services	8,099	11,000	11,000	10,800
IT Services	29,690	33,900	33,900	40,600
Risk Services	70,674	96,400	96,400	104,900
Utility Billing	395,868	392,100	392,100	401,600
Total	504,331	533,400	533,400	557,900
Total Expenses	\$ 3,072,992	\$ 3,986,800	\$ 3,986,800	\$ 3,860,800

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Contractual Services				
Outsourced Services	30,623	129,000	129,000	135,500
Meetings/Training/Travel/Cont Ed	1,335	3,300	3,300	1,100
Dues/Subscriptions	-	1,100	1,100	1,100
Advertising/Legal Notices	1,830	100	100	100
Postage	271	100	100	100
Water Protection Fee	44,363	38,000	38,000	38,000
Total	78,422	171,600	171,600	175,900
Commodities				
Operating Supplies	-	100	100	100
Total	-	100	100	100
GF Allocations				
GF Allocations	453,396	586,500	586,500	610,000
Internal Services				
Building Services	270	300	300	300
Risk Services	5,586	24,400	24,400	26,600
Utility Billing	395,868	392,100	392,100	401,600
Total	401,724	416,800	416,800	428,500
Total Expenses \$	933,542	\$ 1,175,000	\$ 1,175,000	\$ 1,214,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 310,675	\$ 306,700	\$ 306,700	\$ 315,900
Overtime	48,231	43,200	43,200	44,500
Health & Dental Insurance	65,394	69,600	69,600	72,200
Life Insurance	335	300	300	300
Social Security	26,095	26,800	26,800	27,600
Unemployment Compensation	338	400	400	400
KPERS Retirement	33,768	34,800	34,800	37,800
Deferred Compensation	1,880	1,800	1,800	1,900
Total	486,716	483,600	483,600	500,600
Contractual Services				
Outsourced Services	149,040	158,200	158,200	106,700
Telephone	7,109	6,900	6,900	6,900
Electricity	285,409	256,000	256,000	256,000
R&M Building	307	5,000	5,000	5,000
R&M Equipment	50,878	53,000	53,000	53,000
R&M Vehicle	1,265	1,300	1,300	1,300
Equipment Rental	566	-	-	-
Meetings/Training/Travel/Cont Ed	4,327	6,000	6,000	8,200
Dues/Subscriptions	6,062	6,000	6,000	6,000
Advertising/Legal Notices	-	100	100	100
Postage	3,258	3,500	3,500	3,500
Total	508,221	496,000	496,000	446,700
Commodities				
Building/Grounds	8,243	4,200	4,200	4,200
Small Tools	1,360	2,200	2,200	2,200
Vehicle Supplies	546	3,800	3,800	3,800
Fuel and Fluids	7,603	7,000	7,000	7,000
Utility System Supplies	64,105	60,000	60,000	60,000
Chemicals	292,702	257,400	257,400	257,400
Operating Supplies	10,142	5,000	5,000	5,000
Bulk Water	-	589,000	589,000	618,400
Clothing & Uniform	2,052	4,400	4,400	4,400
Total	386,753	933,000	933,000	962,400
Capital Outlay				
Equipment	12,481	-	-	-
Vehicles	-	-	-	90,000
Total	12,481	-	-	90,000
Internal Services				
Building Services	1,620	3,100	3,100	3,000
IT Services	18,836	20,300	20,300	24,400
Risk Services	50,045	54,200	54,200	59,100
Total	70,501	77,600	77,600	86,500
Total Expenses	\$ 1,464,672	\$ 1,990,200	\$ 1,990,200	\$ 2,086,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 337,645	\$ 393,900	\$ 393,900	\$ 405,700
Overtime	32,048	28,300	28,300	29,200
Seasonal	8,525	10,000	10,000	10,000
Health & Dental Insurance	99,969	102,300	102,300	105,600
Life Insurance	446	600	600	600
Social Security	26,961	33,100	33,100	34,000
Unemployment Compensation	349	400	400	400
KPERS Retirement	34,578	42,100	42,100	45,700
Deferred Compensation	2,576	3,400	3,400	3,500
Contra Expense/Reclass	(271,548)	(307,000)	(307,000)	(317,300)
Total	271,549	307,100	307,100	317,400
Contractual Services				
Outsourced Services	18,677	7,000	7,000	7,000
Telephone	791	1,000	1,000	1,000
Electricity	433	-	-	-
Utility locates	20,771	32,000	32,000	32,000
R&M Equipment	3,066	1,500	1,500	1,500
R&M Vehicle	2,093	1,000	1,000	1,000
Equip./Vehicle Rentals	10,751	4,100	4,100	3,600
General Insurance & Claim	617	-	-	-
Meeting/Training/Travel/Cont Ed	2,737	5,500	5,500	5,500
Dues/Subscriptions	281	500	500	500
Construction Debris	121	4,000	4,000	4,000
Total	60,338	56,600	56,600	56,100
Commodities				
Small Tools	7,660	3,500	3,500	3,500
Vehicle Supplies	2,559	2,700	2,700	2,700
Furniture & Equipment	12,196	500	500	500
Fuel and Fluids	9,986	8,700	8,700	8,700
Utility System Supplies	98,456	29,500	29,500	29,000
Operating Supplies	4,498	2,600	2,600	2,600
Meters & Materials - New	43,713	32,000	32,000	32,000
Meters & Materials -Existing	75,128	61,200	61,200	61,200
Clothing & Uniform	2,921	3,200	3,200	3,500
Total	257,117	143,900	143,900	143,700
Capital Outlay				
Equipment	-	50,000	50,000	-
Vehicles	53,668	225,000	225,000	-
Total	53,668	275,000	275,000	-
Internal Services				
Building Services	6,209	7,600	7,600	7,500
IT Services	10,854	13,600	13,600	16,200
Risk Services	15,043	17,800	17,800	19,200
Total	32,106	39,000	39,000	42,900
Total Expenses	\$ 674,778	\$ 821,600	\$ 821,600	\$ 560,100

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund Fund 531

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
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Funds Available Jan 1	\$ 918,546	\$ 1,094,846	\$ (939,649)	\$ 1,671,151
Revenue:				
Charges for Services:				
Wastewater-Public	4,598,170	4,668,600	4,668,600	4,715,300
Wastewater-General Fund	3,948	2,600	2,600	2,700
Wastewater - Bldg Maint	1,647	2,700	2,700	2,700
Penalties	133,025	146,400	146,400	149,300
Reconnection Fee	9,185	9,800	9,800	9,800
Connection Fee	3,025	-	-	-
Sewer System Development Fee	710,600	827,700	827,700	827,700
	-----	-----	-----	-----
Charges for Services Total	5,459,600	5,657,800	5,657,800	5,707,500
Use of Money:				
Interest on Investments	24,074	6,000	6,000	6,100
	-----	-----	-----	-----
Use of Money Total	24,074	6,000	6,000	6,100
Transfers In:				
Water Fund	1,000,000	1,000,000	1,000,000	1,000,000
	-----	-----	-----	-----
Transfers In Total	1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous:				
Gain/Loss on Sale of Asset	3,100	-	-	-
Debt Proceeds	-	1,120,000	5,226,500	915,000
	-----	-----	-----	-----
Miscellaneous Total	3,100	1,120,000	5,226,500	915,000
	-----	-----	-----	-----
Revenue Total	6,486,774	7,783,800	11,890,300	7,628,600
	=====	=====	=====	=====
Expenses:				
Operations:				
Administration	1,214,267	956,200	956,200	989,500
Treatment	1,000,026	1,269,200	1,269,200	1,230,200
Collection	568,232	746,400	746,400	481,200
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Operations Total	2,782,525	2,971,800	2,971,800	2,700,900
Capital Improvement Projects				
I&I Reduction Program	-	300,000	300,000	300,000
Line Maintenance Modular Building - UT1801	26,647	-	-	-
Replace Two Submersible Pumps at KC LS (125K) - WW1705	20,072	-	-	-
KCWWTP Driveway - WW 1707	99,996	-	-	-
Replace HVAC System at KC (50K) - WW1804 (DEBT)	19,530	-	-	-
Replace Overhead Crane at Kill Creek LS (60K) - WW1806 (DEBT)	50,120	-	-	-
South Lift Station Storage Tank Construction (2.1M) WW1809 (DEBT)	2,073,356	-	-	-
Tuscan Farms Lift Station Benefit District project	-	-	1,181,100	-
Tuscan Farms Phase 1 Improvements (includes engineering costs)	-	-	980,200	-
Replace BDP Belt Press at KC Facility (500K) - WW1901 (DEBT)	-	500,000	500,000	-
Remove Temporary Lift Station- WW1903	-	200,000	200,000	-
WWTP Clarifier Improvements (400K) - WW1904 (DEBT)	-	400,000	400,000	-
Repl/Rebuild Grinder at Big Bull Creek LS (70K)- WW1906 (DEBT)	-	70,000	70,000	-

CITY OF GARDNER ANNUAL BUDGET



Wastewater Fund Fund 531

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Replace 2 Pumps at East Lift Station (150K) - WW1907 (DEBT)	-	150,000	150,000	-
UV Disinfection: replace UV system (550K) - WW2001 (DEBT)	-	-	-	550,000
Nike L.S. and Forcemain Improvements (365K) - WW2002 (DEBT)	-	-	-	365,000
Remove Willbrook Lift Station- WW2003	-	-	-	300,000
Remove Sunset Lift Station- WW2004	-	-	-	177,500
	-----	-----	-----	-----
Capital Improvement Projects Total	2,289,721	1,620,000	3,781,300	1,692,500
Debt Service:				
2008B North Lift Station (6.0)	743,600	-	-	-
2009 Bull Creek lift (116 k) (loan ineligible- 2005 temp)	10,710	10,400	10,400	-
Bull Creek lift (4.2) C20 1721-01	185,742	185,700	185,700	185,700
2012C Refunding KDHE KCWWTP C20 1514-01	1,537,200	1,519,600	1,519,600	1,530,600
2013A	(3,000)	-	-	-
2014A GO capacity expansion for USD campus	81,044	79,800	79,800	78,600
2019B GO So. Lift Station and Overhead Crane	-	-	12,500	241,400
Sewer Revolv Loan-Big Bull Crk WWTP-C20 1956-01	636,540	636,500	636,500	636,500
Estimated Debt Service for Planned 2018 Bond Issuance - CIP	-	294,000	-	-
Estimated Debt Service for Planned 2019 Bond Issuance - CIP	-	-	-	138,100
Cedar Creek Phase 1 & 2 - 175th and I-35	11,987	11,800	11,800	11,500
	-----	-----	-----	-----
Debt Service Total	3,203,823	2,737,800	2,456,300	2,822,400
Transfers Out				
Trf to Bond & Int Fund (Kill Creek street/wtr BD (.358))	25,700	26,100	26,100	25,900
Trf to Bond & Int Fund (2012A PBC (refi 2002A City Hall))	26,800	27,600	27,600	29,400
Trf to Bond & Int Fund (14A GO connect to USD BD (10% of city 50% sh.	16,400	16,400	16,400	16,400
	-----	-----	-----	-----
Transfers Out Total	68,900	70,100	70,100	71,700
	-----	-----	-----	-----
Expenses Total	8,344,969	7,399,700	9,279,500	7,287,500
	=====	=====	=====	=====
Surplus/(Shortfall)	(1,858,195)	384,100	2,610,800	341,100
Funds Available Dec 31	\$ (939,649)	\$ 1,478,946	\$ 1,671,151	\$ 2,012,251
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 292,255	\$ 290,600	\$ 290,600	\$ 299,300
Overtime	13,208	12,600	12,600	13,000
Health & Dental Insurance	54,175	56,300	56,300	58,200
Life Insurance	335	300	300	300
Social Security	22,406	23,200	23,200	23,900
Unemployment Compensation	290	300	300	300
KPERS Retirement	28,785	30,200	30,200	32,800
Deferred Compensation	1,838	1,700	1,700	1,800
Contra Expense/Reclass	271,548	307,000	307,000	317,300
Total	684,840	722,200	722,200	746,900
Contractual Services				
Outsourced Services	640,155	279,700	279,700	270,000
Water	6,339	7,500	7,500	7,500
Telephone	7,437	7,900	7,900	7,900
Electricity	197,699	210,000	210,000	210,000
Utility Locates	20,646	28,000	28,000	28,000
R&M Buildings	4,301	7,000	7,000	7,000
R&M Equipment	55,663	52,900	52,900	52,900
R&M Vehicle	16,470	4,600	4,600	5,600
Equip./Vehicle Rentals	2,911	1,800	1,800	1,800
General Insurance	(602)	-	-	-
Meetings/Training/Travel/Cont Ed	12,547	12,300	12,300	15,300
Dues/Subscriptions	1,848	1,400	1,400	1,400
Postage	50	-	-	-
Construction Debris	61	4,000	4,000	4,000
Sludge Removal	(25,959)	50,000	50,000	50,000
Total	939,566	667,100	667,100	661,400
Commodities				
Building & Grounds	10,152	13,500	13,500	11,500
Small Tools	6,571	8,000	8,000	8,000
Vehicle Supplies	9,459	21,200	21,200	14,500
Furniture & Equipment	11,219	13,200	13,200	13,200
Fuel & Fluids	20,092	18,100	18,100	18,100
Utility System Supplies	51,466	49,200	49,200	49,200
Chemicals	25,614	37,200	37,200	37,200
Operating Supplies	7,373	7,000	7,000	7,000
Clothing & Uniforms	5,878	9,400	9,400	9,400
Total	147,824	176,800	176,800	168,100
Capital Outlay				
Equipment	54,775	100,000	100,000	20,000
Vehicles	53,668	250,000	250,000	-
Total	108,443	350,000	350,000	20,000
GF Allocations				
GF Allocations	433,896	557,400	557,400	579,900
Internal Services				
Building Services	8,909	11,200	11,200	11,000
IT Services	29,690	33,900	33,900	40,600
Risk Services	102,554	133,800	133,800	145,800
Utility Billing	326,803	319,400	319,400	327,200
Total	467,956	498,300	498,300	524,600
Total Expenses	\$ 2,782,525	\$ 2,971,800	\$2,971,800	\$2,700,900

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Contractual Services				
Outsourced Services	448,124	50,000	50,000	50,000
Meetings/Training/Travel/Cont Ed	199	1,700	1,700	2,200
Dues/Subscriptions	150	-	-	-
Total	448,473	51,700	51,700	52,200
Commodities				
Operating Supplies	-	200	200	200
Total	-	200	200	200
GF Allocations				
GF Allocations	433,896	557,400	557,400	579,900
Internal Services				
Building Services	270	300	300	300
Risk Services	4,825	27,200	27,200	29,700
Utility Billing	326,803	319,400	319,400	327,200
Total	331,898	346,900	346,900	357,200
Total Expenses	\$ 1,214,267	\$ 956,200	\$ 956,200	\$ 989,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 292,255	\$ 290,600	\$ 290,600	\$ 299,300
Overtime	13,208	12,600	12,600	13,000
Health & Dental Insurance	54,175	56,300	56,300	58,200
Life Insurance	335	300	300	300
Social Security	22,406	23,200	23,200	23,900
Unemployment Compensation	290	300	300	300
KPERS Retirement	28,785	30,200	30,200	32,800
Deferred Compensation	1,838	1,700	1,700	1,800
Total	413,292	415,200	415,200	429,600
Contractual Services				
Outsourced Services	158,716	229,100	229,100	219,400
Water	6,339	7,500	7,500	7,500
Telephone	5,489	6,600	6,600	6,600
Electricity	197,266	210,000	210,000	210,000
R&M Buildings	3,501	6,000	6,000	6,000
R&M Equipment	39,818	51,000	51,000	51,000
R&M Vehicle	3,936	1,600	1,600	1,600
Equip/Vehicle Rentals	0			
Meetings/Training/Travel/Cont Ed	6,506	5,900	5,900	8,400
Dues/Subscriptions	1,407	1,100	1,100	1,100
Postage	50	-	-	-
Sludge Removal	(25,959)	50,000	50,000	50,000
Total	397,069	568,800	568,800	561,600
Commodities				
Buildings & Grounds	10,152	13,500	13,500	11,500
Small Tools	2,948	3,000	3,000	3,000
Vehicle Supplies	1,754	2,500	2,500	2,500
Furniture & Equipment	11,219	13,200	13,200	13,200
Fuel and Fluids	10,907	12,000	12,000	12,000
Utility System Supplies	34,118	36,700	36,700	36,700
Chemicals	16,190	20,200	20,200	20,200
Operating Supplies	4,440	4,300	4,300	4,300
Clothing & Uniforms	3,450	5,700	5,700	5,700
Total	95,178	111,100	111,100	109,100
Capital Outlay				
Equipment	5,380	50,000	50,000	20,000
Vehicles	-	25,000	25,000	-
Total	5,380	75,000	75,000	20,000
Internal Services				
Building Services	2,344	3,100	3,100	3,000
IT Services	18,836	20,300	20,300	24,400
Risk Services	67,927	75,700	75,700	82,500
Total	89,107	99,100	99,100	109,900
Total Expenses	\$ 1,000,026	\$ 1,269,200	\$ 1,269,200	\$ 1,230,200

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Contra Expense/Reclass	271,548	307,000	307,000	317,300
Total	271,548	307,000	307,000	317,300
Contractual Services				
Outsourced Services	33,315	600	600	600
Telephone	1,948	1,300	1,300	1,300
Electricity	433	-	-	-
Utility Locates	20,646	28,000	28,000	28,000
R&M Building	800	1,000	1,000	1,000
R&M Equipment	15,845	1,900	1,900	1,900
R&M Vehicle	12,534	3,000	3,000	4,000
Equip/vehicle rental	2,911	1,800	1,800	1,800
General Insurance & Claim	(602)	-	-	-
Meetings/Training/Travel/Cont Ed	5,842	4,700	4,700	4,700
Dues/Subscriptions	291	300	300	300
Construction Debris	61	4,000	4,000	4,000
Total	94,024	46,600	46,600	47,600
Commodities				
Small Tools	3,623	5,000	5,000	5,000
Vehicle Supplies	7,705	18,700	18,700	12,000
Fuel and Fluids	9,185	6,100	6,100	6,100
Utility System Supplies	17,348	12,500	12,500	12,500
Chemicals	9,424	17,000	17,000	17,000
Operating Supplies	2,933	2,500	2,500	2,500
Clothing & Uniforms	2,428	3,700	3,700	3,700
Total	52,646	65,500	65,500	58,800
Capital Outlay				
Equipment	49,395	50,000	50,000	-
Vehicle	53,668	225,000	225,000	-
Total	103,063	275,000	275,000	-
Internal Services				
Building Services	6,295	7,800	7,800	7,700
IT Services	10,854	13,600	13,600	16,200
Risk Services	29,802	30,900	30,900	33,600
Total	46,951	52,300	52,300	57,500
Total Expenses	\$ 568,232	\$ 746,400	\$ 746,400	\$ 481,200

AIRPORT



Overview

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

Contact Information



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www.gardnerkansas.gov/electric

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CITY OF GARDNER ANNUAL BUDGET



City of Gardner Airport Fund 551

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Funds Available Jan 1	\$ 236,189	\$ 235,789	\$ 259,243	\$ 226,981
Charges for Services				
Operations:				
Hangar Rental	183,240	185,000	185,000	185,000
Fuel Sales	70,397	75,000	75,000	75,000
Penalties	438	400	400	400
Miscellaneous	4,220	4,000	4,000	4,000
Charges for Services Total	258,295	264,400	264,400	264,400
Use of Money				
Interest on Investments	4,230	1,500	2,500	2,500
Use of Money Total	4,230	1,500	2,500	2,500
Transfers In				
General Fund	146,600	165,600	165,600	175,900
General Fund Transfer Offset	(146,600)	(165,600)	(165,600)	(175,900)
Transfers In Total	-	-	-	-
Intergovernmental				
FAA Grant	32,121	150,000	518,500	150,000
KDOT Grant	-	-	279,338	-
Intergovernmental Total	32,121	150,000	797,838	150,000
Miscellaneous				
Donations				
Debt Proceeds	-	240,000	338,500	357,800
Miscellaneous Total	-	240,000	338,500	357,800
Revenue Total	294,646	655,900	1,403,238	774,700
Expenses				
Operations				
Aiport Operations	269,773	363,600	363,600	367,200
General Fund Allocation Charges	(108,696)	(165,600)	(165,600)	(175,900)
Operations Total	161,077	198,000	198,000	191,300
Capital Improvement				
Development:				
Property Acquisition (Gardner)	-	-	-	402,500
Property Acquisition (Baker) (Proj 1807)	49,724	-	857,000	-
Taxi-way preservation	-	-	100,000	-
Terminal	-	-	-	-
Sanitary Sewer Service (AP1901)	-	240,000	226,000	-
Capital Improvement Total	49,724	240,000	1,183,000	402,500
Debt Service				
2004D Airport Hangar (refi by 2013A)	40,061	41,000	41,000	38,600
2008A Airport Runway Repaving	20,730	-	-	-
2018 Baker temp notes	-	13,500	13,500	13,500
2020 Gardner temp notes	-	-	-	-
Debt Service Total	60,791	54,500	54,500	52,100
Transfers				
Xfer to B&I (Terminal & FBO AP2301)	-	-	-	-
Transfers Total	-	-	-	-
Debt Service/Transfers Total	60,791	54,500	54,500	52,100
Expenses Total	271,592	492,500	1,435,500	645,900
Surplus/(Shortfall)	23,054	163,400	(32,262)	128,800
Funds Available Dec 31	\$ 259,243	\$ 399,189	\$ 226,981	\$ 355,781

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Part-Time	\$ 11,660	\$ 27,200	\$ 27,200	\$ 27,600
Social Security	887	2,100	2,100	2,100
Unemployment Compensation	12	-	-	-
Total	12,559	29,300	29,300	29,700
Contractual Services				
Outsourced Services	40,865	5,900	5,900	5,900
Water	1,327	1,600	1,600	1,600
Telephone	2,945	2,900	2,900	2,900
Natural Gas	2,910	3,000	3,000	3,000
Electricity	8,702	10,000	10,000	10,000
R&M - Terminal (Buildings)	4,135	5,000	5,000	5,000
R&M - Equipment	20	5,000	5,000	5,000
R&M - Hangar	13,476	10,000	10,000	10,000
R&M - Runway	3,207	20,000	20,000	10,000
Postage	206	-	-	-
Total	77,793	63,400	63,400	53,400
Commodities				
Vehicle Supplies	164	200	200	200
Fuel and Fluids	53,904	75,000	75,000	75,000
Operating Supplies	1,946	1,000	1,000	1,000
Total	56,014	76,200	76,200	76,200
GF Allocations				
GF Allocations	108,696	165,600	165,600	175,900
Internal Services				
Building Services	454	900	900	900
IT Services		10,200	10,200	12,200
Risk Services	9,457	13,700	13,700	14,500
Utility Billing	4,800	4,300	4,300	4,400
Total	14,711	29,100	29,100	32,000
Total Expenses	\$ 269,773	\$ 363,600	\$ 363,600	\$ 367,200

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.

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.

Main St. Marketplace CID Fund

In February of 2019, the Council approved the formation of the Main Street Marketplace Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues, as well as interest earnings and potential proceeds from special obligation bonds. Expenditures from this fund will include a state and city administrative fee of 2% and 3%, respectively, of the sales tax collected in the district. Additionally, 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.

CITY OF GARDNER ANNUAL BUDGET



Economic Development Reserve Fund 105

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	91,677	15,527	24,489	25,589
Revenue:				
Taxes:				
Transient Guest	66,361	285,600	285,600	291,300
	-----	-----	-----	-----
Taxes Total	66,361	285,600	285,600	291,300
Use of Money:				
Interest on Investments	726	500	500	500
	-----	-----	-----	-----
Use of Money Total	726	500	500	500
	-----	-----	-----	-----
Revenue Total	67,087	286,100	286,100	291,800
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Outsourced Services	114,775	255,000	255,000	265,000
Dues and Subscriptions	500	-	-	-
Special Events	9,000	5,000	5,000	5,000
Grants & Projects	10,000	25,000	25,000	25,000
	-----	-----	-----	-----
Contractual Services Total	134,275	285,000	285,000	295,000
	-----	-----	-----	-----
Expenditures Total	134,275	285,000	285,000	295,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(67,188)	1,100	1,100	(3,200)
Funds Available Dec 31	24,489	16,627	25,589	22,389
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Alcohol and Drug Fund 125

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 33,424	\$ 50,024	\$ 55,274	\$ 74,074
Revenue:				
Intergovernmental:				
Special Alcohol Tax	40,591	37,800	37,800	38,200
	-----	-----	-----	-----
Intergovernmental Total	40,591	37,800	37,800	38,200
Use of Money:				
Interest on Investments	459	200	200	-
	-----	-----	-----	-----
Use of Money Total	459	200	200	-
Revenue Total				
	41,050	38,000	38,000	38,200
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Substance Abuse/Prevention	19,200	19,200	19,200	19,200
	-----	-----	-----	-----
Contractual Services Total	19,200	19,200	19,200	19,200
Expenditures Total				
	19,200	19,200	19,200	19,200
	=====	=====	=====	=====
Surplus/(Shortfall)	21,850	18,800	18,800	19,000
Funds Available Dec 31	\$ 55,274	\$ 68,824	\$ 74,074	\$ 93,074
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Special Parks Fund
135

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 19,355	\$ 15,055	\$ 19,992	\$ 57,892
Revenue:				
Intergovernmental:				
Special Alcohol Tax	40,591	37,800	37,800	38,200
	-----	-----	-----	-----
Intergovernmental Total	40,591	37,800	37,800	38,200
Use of Money:				
Interest on Investments	46	100	100	200
	-----	-----	-----	-----
Use of Money Total	46	100	100	200
Revenue Total	40,637	37,900	37,900	38,400
	=====	=====	=====	=====
Expenditures:				
Transfer to Park Sales Tax	40,000	-	-	-
	-----	-----	-----	-----
Expenditures Total	40,000	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	637	37,900	37,900	38,400
Funds Available Dec 31	\$ 19,992	\$ 52,955	\$ 57,892	\$ 96,292
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Park Sales Tax Fund
116

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 9,298	\$ -	\$ -	\$ -
Use of Money:				
Interest on Investments	-	-	-	-
	-----	-----	-----	-----
Use of Money Total	-	-	-	-
Transfers In				
Park Improvement Fund	2,702	-	-	-
Special Parks Fund	40,000	-	-	-
	-----	-----	-----	-----
Transfers In Total	42,702	-	-	-
Revenue Total	42,702	-	-	-
	=====	=====	=====	=====
Transfers Out				
Transfer to Bond & Int (2008B Addtl Pool)	52,000	-	-	-
	-----	-----	-----	-----
Total Transfers Out	52,000	-	-	-
Expenditures Total	52,000	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	(9,298)	-	-	-
Funds Available Dec 31	\$ -	\$ -	\$ -	\$ -
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Law Enforcement Trust Fund 110

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 12,431	\$ 12,531	\$ 13,847	\$ 13,947
Revenue:				
Intergovernmental:				
Drug Tax Distribution	1,240	-	-	-
	-----	-----	-----	-----
Intergovernmental Total	1,240	-	-	-
Use of Money:				
Interest on Investments	176	100	100	100
	-----	-----	-----	-----
Use of Money Total	176	100	100	100
	-----	-----	-----	-----
Revenue Total	1,416	100	100	100
	=====	=====	=====	=====
Expenditures Total	-	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	1,416	100	100	100
Funds Available Dec 31	\$ 13,847	\$ 12,631	\$ 13,947	\$ 14,047
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Main Street Marketplace CID Fund

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Funds Available Jan 1	\$ -	\$ -	\$ -	\$ -
Revenue:				
Taxes				
CID Sales tax	-	-	-	275,700
	-----	-----	-----	-----
Taxes Total	-	-	-	275,700
 Use of Money				
Interest on investments	-	-	-	200
	-----	-----	-----	-----
Use of Money Total	-	-	-	200
 Other				
Debt proceeds	-	-	-	5,600,000
	-----	-----	-----	-----
Other Total	-	-	-	5,600,000
	-----	-----	-----	-----
Revenue Total	-	-	-	5,875,900
	=====	=====	=====	=====
Expenditures:				
Contractual Services				
State Administrative Fee	-	-	-	5,500
City Administrative Fee	-	-	-	8,100
CID payment	-	-	-	5,600,000
	-----	-----	-----	-----
Contractual Services Total	-	-	-	5,613,600
 Debt Service				
Debt service	-	-	-	228,700
	-----	-----	-----	-----
Debt Service Total	-	-	-	228,700
	-----	-----	-----	-----
Expenditures Total	-	-	-	5,842,300
	=====	=====	=====	=====
Surplus/(Shortfall)	-	-	-	33,600
Funds Available Dec 31	\$ -	\$ -	\$ -	\$ 33,600
	=====	=====	=====	=====

Park Improvement Fund

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

Street Improvement Fund

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

Special Highway Fund

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

Infrastructure Special Sales Tax Fund

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

CITY OF GARDNER ANNUAL BUDGET



Park Improvement Reserve Fund 115

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 111,642	\$ 235,840	\$ 202,892	\$ 265,459
Revenue:				
Charges for Services:				
Park Impact Fees	154,952	126,700	126,700	126,700
	-----	-----	-----	-----
Charges for Services Total	154,952	126,700	126,700	126,700
Use of Money:				
Interest on Investments	1,300	300	1,000	100
	-----	-----	-----	-----
Use of Money Total	1,300	300	1,000	100
	-----	-----	-----	-----
Revenue Total	156,252	127,000	127,700	126,800
	=====	=====	=====	=====
Transfers Out				
Transfer to Capital Improvement Reserve	62,300	75,000	65,133	97,100
Transfer to Parks Sales Tax Fund	2,702	-	-	-
	-----	-----	-----	-----
Total Transfers Out	65,002	75,000	65,133	97,100
	-----	-----	-----	-----
Expenditures Total	65,002	75,000	65,133	97,100
	=====	=====	=====	=====
Surplus/(Shortfall)	91,250	52,000	62,567	29,700
Funds Available Dec 31	\$ 202,892	\$ 287,840	\$ 265,459	\$ 295,159
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Street Improvement Reserve Fund Fund 140

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 317,038	\$ 1,239,338	\$ 1,013,247	\$ 1,306,447
Adjust beginning fund balance	23,224			
Revenue:				
Taxes:				
Excise Tax	686,718	311,300	311,300	37,600
Taxes Total	----- 686,718	----- 311,300	----- 311,300	----- 37,600
 Use of Money:				
Interest on Investments	11,967	8,000	8,000	8,000
Use of Money Total	----- 11,967	----- 8,000	----- 8,000	----- 8,000
 Miscellaneous:				
Debt Sale Proceeds	-	-	1,063,200	-
Miscellaneous Total	----- -	----- -	----- 1,063,200	----- -
 Revenue Total	----- 698,685 =====	----- 319,300 =====	----- 1,382,500 =====	----- 45,600 =====
 Expenditures:				
Capital Improvement:				
Tuscan Farms Phase 1 Improvements	-	-	1,063,200	-
Capital Improvement Total:	----- -	----- -	----- 1,063,200	----- -
Transfers Out:				
Transfer to Bond & Int Fund (Kill Creek strt/wtr BD)	25,700	26,100	26,100	25,900
Transfers Out Total	----- 25,700	----- 26,100	----- 26,100	----- 25,900
 Expenditures Total	----- 25,700 =====	----- 26,100 =====	----- 1,089,300 =====	----- 25,900 =====
 Surplus/(Shortfall)	672,985	293,200	293,200	19,700
 Funds Available Dec 31	\$ 1,013,247 =====	\$ 1,532,538 =====	\$ 1,306,447 =====	\$ 1,326,147 =====

CITY OF GARDNER ANNUAL BUDGET



Special Highway Fund Fund 130

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Funds Available Jan 1	\$ 366,290	\$ 513,990	\$ 1,068,775	\$ 964,475
Revenue:				
Taxes:				
Special County Sales & Use Tax	172,508	442,000	442,000	455,000
Taxes Total	<u>172,508</u>	<u>442,000</u>	<u>442,000</u>	<u>455,000</u>
Intergovernmental:				
CARS	359,135	1,575,000	1,146,000	1,813,500
KDOT Fed Fund Exchange	401,965	-	-	-
KDOT	-	-	-	2,510,000
MARC	-	1,415,000	-	1,415,000
SMAC	-	-	1,420,700	-
State Highway Aid	584,168	572,300	587,900	588,600
Intergovernmental Total	<u>1,345,268</u>	<u>3,562,300</u>	<u>3,154,600</u>	<u>6,327,100</u>
Use of Money:				
Interest on Investments	11,955	3,500	12,000	12,000
Use of Money Total	<u>11,955</u>	<u>3,500</u>	<u>12,000</u>	<u>12,000</u>
Miscellaneous:				
Anticipated reimb from bond proceeds	-	4,833,000	-	5,505,300
Miscellaneous Total	<u>-</u>	<u>4,833,000</u>	<u>-</u>	<u>5,505,300</u>
Revenue Total	<u>1,529,731</u>	<u>8,840,800</u>	<u>3,608,600</u>	<u>12,299,400</u>
Expenditures:				
Capital Improvement:				
CARS - Santa Fe from Waverly to Poplar (PW1802 and 1702)	2,848	-	3,600,000	-
CARS - Waverly Road from 175th to Madison (PW2001)	217,985	3,200,000	-	3,300,000
I-35 and Gardner Rd. Interchange (PW1701)	506,693	3,750,000	-	5,610,000
CARS - Center St (Kane-Grand) (PW1502)	(2,503)	-	-	-
CARS - Moonlight (I35-Buffalo Tr)	-	-	-	25,000
CARS - Center St (Main-167th)	-	-	-	-
CARS - Moonlight and Madison Signals	-	20,000	27,000	487,000
Center Street Sidewalks	-	-	-	-
CARS - Gardner Rd Bridge over I-35 (PW2102)	-	-	-	-
US 56 & Cedar Niles Signal Impr (PW1809)	16,260	-	-	-
Capital Improvement Total	<u>741,283</u>	<u>6,970,000</u>	<u>3,627,000</u>	<u>9,422,000</u>
Debt Service:				
GO Debt - Santa Fe from Waverly to Poplar	-	191,000	-	-
2020 GO Debt	-	-	-	661,000
2014B Refi TR 0101	59,463	58,600	58,600	57,700
Debt Service Total	<u>59,463</u>	<u>249,600</u>	<u>58,600</u>	<u>718,700</u>
Transfers Out:				
Trf to Bond & Int (12A PBC (CHall refi 2002A))	26,500	27,300	27,300	29,000
Transfers Out Total	<u>26,500</u>	<u>27,300</u>	<u>27,300</u>	<u>29,000</u>
Expenditures Total	<u>827,246</u>	<u>7,246,900</u>	<u>3,712,900</u>	<u>10,169,700</u>
Surplus/(Shortfall)	702,485	1,593,900	(104,300)	2,129,700
Funds Available Dec 31	<u>\$ 1,068,775</u>	<u>\$ 2,107,890</u>	<u>\$ 964,475</u>	<u>\$ 3,094,175</u>

CITY OF GARDNER ANNUAL BUDGET



Infrastructure Special Sales Tax Fund Fund 117

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Funds Available Jan 1	\$ 796,827	\$ 821,027	\$ 1,099,163	\$ 889,363
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	1,198,201	1,176,900	1,176,900	1,235,700
Taxes Total	1,198,201	1,176,900	1,176,900	1,235,700
Intergovernmental:				
Grants	254,953	252,000	252,000	-
Intergovernmental Total	254,953	252,000	252,000	-
Use of Money:				
Interest on Idle Funds	12,507	6,000	6,000	4,000
Interest on Project Funds	12,950	-	-	-
Use of Money Total	25,457	6,000	6,000	4,000
Miscellaneous:				
Debt Sale Proceeds	1,930,384	1,000,000	1,000,000	-
Miscellaneous Total	1,930,384	1,000,000	1,000,000	-
Revenue Total	3,408,995	2,434,900	2,434,900	1,239,700
Expenditures:				
Capital Projects:				
Sidewalk	-	362,000	362,000	-
Trails	(47,758)	155,000	155,000	-
Streets	675,388	600,000	600,000	600,000
Streets	1,915,826	1,000,000	1,000,000	-
Total Capital Projects	2,543,456	2,117,000	2,117,000	600,000
Debt Service				
2016A GO	162,500	158,800	158,800	160,000
2017 GO	154,300	153,800	153,800	155,200
2018A GO	246,403	215,100	215,100	214,500
2019 GO	-	-	-	120,000
Total Debt Service	563,203	527,700	527,700	649,700
Expenditures Total	3,106,659	2,644,700	2,644,700	1,249,700
Surplus/(Shortfall)	302,336	(209,800)	(209,800)	(10,000)
Funds Available Dec 31	\$ 1,099,163	\$ 611,227	\$ 889,363	\$ 879,363

Bond and Interest Fund

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

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund All Divisions

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 5,117,021	\$ 4,164,221	\$ 4,137,592	\$ 1,593,192
Revenue:				
Tax Supported	2,416,524	2,087,800	2,087,800	2,122,500
Fee Supported	59,100	60,000	60,000	59,500
Benefit District	1,213,071	1,151,100	1,151,100	1,062,200
	-----	-----	-----	-----
Revenue Total	3,688,695	3,298,900	3,298,900	3,244,200
	=====	=====	=====	=====
Expenditures:				
Tax Supported	1,603,088	2,317,500	2,280,300	2,408,800
Fee Supported	59,100	60,000	60,000	59,500
Benefit District	3,005,936	3,503,000	3,503,000	1,183,300
	-----	-----	-----	-----
Expenditures Total	4,668,124	5,880,500	5,843,300	3,651,600
	=====	=====	=====	=====
Surplus/(shortfall)	(979,429)	(2,581,600)	(2,544,400)	(407,400)
Funds Available Dec 31	\$ 4,137,592	\$ 1,582,621	\$ 1,593,192	\$ 1,185,792
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Tax Supported

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Budget</u>
Funds Available Jan 1	\$ 4,292,674	\$ 5,091,574	\$ 5,106,110	\$ 4,913,610
Revenue:				
Taxes:				
Property Tax	1,525,737	1,245,600	1,245,600	1,263,000
Back Tax Collections	3,776	10,000	10,000	10,000
Motor Vehicle Tax	182,524	203,500	203,500	213,700
.25% public safety county sales tax - Justice Center	410,398	480,000	480,000	480,000
Taxes Total	<u>2,122,435</u>	<u>1,939,100</u>	<u>1,939,100</u>	<u>1,966,700</u>
Use of Money:				
Interest on Investments	29,233	14,000	14,000	14,000
Interest on escrowed funds	44,356	-	-	-
Use of Money Total	<u>73,589</u>	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
Transfers In:				
Special Highway - 2012 A City Hall (storm Portion)	26,500	27,300	27,300	29,000
Electric - 2012A City Hall	26,800	27,600	27,600	29,400
Water Sys Dev/Water- 2012A City Hall	26,800	27,600	27,600	29,400
Water Sys Dev/Water- 2014A USD 231 campus	8,200	8,200	8,200	8,200
Sewer Sys Dev/Sewer - 2012A City Hall	26,800	27,600	27,600	29,400
Sewer Sys Dev/Sewer - 2014A USD 231 campus	16,400	16,400	16,400	16,400
Park Sales-2008B Aquatics part 2 (435 k)	52,000	-	-	-
Transfers In Total	<u>183,500</u>	<u>134,700</u>	<u>134,700</u>	<u>141,800</u>
Miscellaneous: Bond proceeds	37,000	-	-	-
Miscellaneous Total	<u>37,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Total	<u>2,416,524</u>	<u>2,087,800</u>	<u>2,087,800</u>	<u>2,122,500</u>
Expenditures:				
Debt Service:				
B&I Commission (PBC)	1,000	1,100	1,100	1,100
City at-large tax supported				
2008B Aquatics part 2 (435 k)	52,000	-	-	-
2012A PBC Lease Revenue (City Hall)	409,575	422,100	422,100	449,200
2014A USD BD (50% city share; 85% B&I)	163,934	164,000	164,000	164,100
2014B Pool rehab (.54 M)	71,900	75,600	75,600	74,200
2016C lease/purch land purchase (.678 M)	75,008	74,600	74,600	75,800
2018A Justice Center (13.085 M)	380,820	943,900	943,900	946,100
2018A Pool filter replacement (.175k)	22,118	22,600	22,600	22,000
2018 Lease/Purch - Golf Course	-	156,400	156,400	156,100
CIP-Gardner Lake Channel Improvements (.766 M)	-	37,200	-	91,900
Transfer expense from Fee supported	426,733	420,000	420,000	428,300
Debt Service Total	<u>1,603,088</u>	<u>2,317,500</u>	<u>2,280,300</u>	<u>2,408,800</u>
Expenditures Total	<u>1,603,088</u>	<u>2,317,500</u>	<u>2,280,300</u>	<u>2,408,800</u>
Surplus/(Shortfall)	813,436	(229,700)	(192,500)	(286,300)
Funds Available Dec 31	<u>\$ 5,106,110</u>	<u>\$ 4,861,874</u>	<u>\$ 4,913,610</u>	<u>\$ 4,627,310</u>

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund Fee Supported

	2018 Actual -----	2019 Budget -----	2019 Estimate -----	2020 Budget -----
Funds Available Jan 1	\$ (2,134,079)	\$ (2,134,079)	\$ (2,134,079)	\$ (2,134,079)
Transfers In:				
Sewer Syst. Dev/Sewer- Kill Creek Steet/w	25,700	26,100	26,100	25,900
Street Improv-Kill Creek street/water BD	25,700	26,100	26,100	25,900
Water Dev/Water -Kill Creek Street/wtr BD	7,700	7,800	7,800	7,700
	-----	-----	-----	-----
Transfers In Total	59,100	60,000	60,000	59,500
	-----	-----	-----	-----
Revenue Total	59,100	60,000	60,000	59,500
	=====	=====	=====	=====
Expenditures:				
Debt Service:				
City at large Fee supported:				
2010A Moonlt Rd (2.77 M)	186,760	178,600	178,600	190,600
Kill Crk water/street BD (SI / WWD/ WtrDev	59,073	60,000	60,000	59,500
2014B (refi TR 0106)	240,000	241,400	241,400	237,700
Transfer project cost to Tax supported	(426,733)	(420,000)	(420,000)	(428,300)
	-----	-----	-----	-----
Debt Service Total	59,100	60,000	60,000	59,500
	-----	-----	-----	-----
Expenditures Total	59,100	60,000	60,000	59,500
	=====	=====	=====	=====
Surplus/(Shortfall)	-	-	-	-
Funds Available Dec 31	\$ (2,134,079)	\$ (2,134,079)	\$ (2,134,079)	\$ (2,134,079)
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



Bond & Interest Fund

Benefit District

	2018	2019	2019	2020
	Actual	Budget	Estimate	Budget
	-----	-----	-----	-----
Funds Available Jan 1	\$ 2,958,425	\$ 1,206,725	\$ 1,165,560	\$ (1,186,340)
Revenue:				
Special Assessments:				
Sheans BD	8,306	-	-	-
Moonlight BD	37,880	83,300	83,300	-
Cottage Creek Park	9,693	-	-	-
2009A Kill Creek Drive/ wtr BD (Symphony Farm:	221,193	220,500	220,500	224,000
2008B - Center ST Commons BD	50,794	-	-	-
2008B- Nike sewer BD	26,000	-	-	-
2008B New Century BD -Stone Cr (Per)	28,839	75,700	75,700	73,700
2008B New Century BD - Lincoln Lane	26,478	52,600	52,600	51,200
2008B New Century BD - Sewer	12,605	22,400	22,400	21,800
2008B New Century BD- water/elec	17,484	31,100	31,100	30,300
2009A Univ Park BD-streets/water/elec	206,137	213,400	213,400	207,100
2009A Univ Park BD-sewer	39,007	43,800	43,800	42,500
2012A Kill Creek Sewer BD (Russell)	254,056	251,600	251,600	253,400
2011A Prairie Brooke BD	110,665	90,300	90,300	89,100
2014A USD BD (50% school)	163,934	164,000	164,000	164,100
Delinquent Specials	-	(97,600)	(97,600)	(95,000)
	-----	-----	-----	-----
Special Assessment Total	1,213,071	1,151,100	1,151,100	1,062,200
	-----	-----	-----	-----
Revenue Total	1,213,071	1,151,100	1,151,100	1,062,200
	=====	=====	=====	=====
Expenditures:				
Debt Service:				
Benefit District Supported:				
2003 C Cottage Creek Park	20,880	-	-	-
2009A Kill Creek Drive , water BD	221,295	1,215,500	1,215,500	-
2008B - Center ST Commons BD	78,000	-	-	-
2008B- Nike sewer BD	26,000	-	-	-
2008B New Century BD -Stone Cr Dr	662,494	-	-	-
2008B New Century BD - Lincoln Lane	453,844	-	-	-
2008B New Century BD - Sewer	193,006	-	-	-
2008B New Century BD- water/elec	286,912	-	-	-
2009A Univ Park BD-streets/water/elec	208,817	1,158,400	1,158,400	-
2009A Univ Park BD-sewer	39,770	233,800	233,800	-
2012A Kill Creek Sewer BD (Russell)	254,056	251,600	251,600	253,400
2011A Prairie Brooke BD	91,545	90,300	90,300	89,100
2013A (refi 2004D Moonlt Bus BD)	92,629	79,900	79,900	-
2014A USD BD (50% school)	163,934	164,000	164,000	164,100
2016A Partial Net Cash Refdgd (2008B NCBBD)	58,950	173,500	173,500	169,600
2017A Partial Net Cash Refdgd (2009A UP)	85,463	83,600	83,600	453,000
Moonlight Road prop. Specials	68,249	52,400	52,400	54,100
Misc special assessments	92	-	-	-
	-----	-----	-----	-----
Debt Service Total	3,005,936	3,503,000	3,503,000	1,183,300
	-----	-----	-----	-----
Expenditures Total	3,005,936	3,503,000	3,503,000	1,183,300
	=====	=====	=====	=====
Surplus/(Shortfall)	(1,792,865)	(2,351,900)	(2,351,900)	(121,100)
Funds Available Dec 31	\$ 1,165,560	\$ (1,145,175)	\$ (1,186,340)	\$ (1,307,440)
	=====	=====	=====	=====

Information Technology Fund

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

Building Services Fund

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

Risk Services Fund

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

Utility Billing Services Fund

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

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 214,133	\$ 212,900	\$ 212,900	\$ 219,200
Overtime	5,004	3,700	3,700	3,900
Health & Dental Insurance	42,900	44,800	44,800	46,200
Life Insurance	167	200	200	200
Social Security	15,940	16,600	16,600	17,100
Unemployment Compensation	206	200	200	200
KPERS Retirement	20,642	21,600	21,600	23,400
Deferred Compensations	1,547	1,600	1,600	1,600
Total	300,539	301,600	301,600	311,800
Contractual Services				
Telephone	41,934	26,700	26,700	26,700
Electricity	686	1,400	1,400	1,400
R&M - Equipment	17,296	20,300	20,300	20,300
Equip/Vehicle Rentals	2,143	2,200	2,200	2,200
Meetings/Training /Travel/Cont Ed	-	11,200	11,200	11,200
Information Technology Services	236,802	303,700	303,700	304,800
Total	298,861	365,500	365,500	366,600
Commodities				
Computer Supplies	97,778	10,000	10,000	10,000
Operating Supplies	647	-	-	600
Total	98,425	10,000	10,000	10,600
Capital Outlay				
Equipment	-	24,000	24,000	20,000
Computer	-	45,000	45,000	130,000
Total	-	69,000	69,000	150,000
GF Allocations				
GF Allocations	62,604	61,100	61,100	64,200
Internal Services				
Building Services	6,583	6,200	6,200	6,100
Risk Services	15,061	7,900	7,900	8,400
Total	21,644	14,100	14,100	14,500
Total Expenditures	\$ 782,073	\$ 821,300	\$ 821,300	\$ 917,700

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 64,895	\$ 64,500	\$ 64,500	\$ 66,500
Overtime	1,257	1,400	1,400	1,400
Life Insurance	56	100	100	100
Social Security	5,103	5,000	5,000	5,200
Unemployment Compensation	66	100	100	100
KPERS Retirement	6,264	6,600	6,600	7,200
Deferred Compensation	658	700	700	700
Total	78,299	78,400	78,400	81,200
Contractual Services				
Outsourced Services	29,645	11,800	11,800	31,300
Water	928	800	800	800
Trash Services	5,150	5,100	5,100	5,100
Telephone	454	500	500	500
Electric	43,641	40,000	40,000	40,000
Wastewater	990	1,100	1,100	1,100
Janitorial	79,944	80,900	80,900	124,100
R&M Building	8,546	15,600	15,600	10,300
R&M Vehicles	1,379	-	-	-
Land/Building Rentals	1,353	1,500	1,500	1,500
Equip./Vehicle Rentals	105	100	100	100
Total	172,135	157,400	157,400	214,800
Commodities				
Building & Grounds	12,114	14,000	14,000	14,000
Small Tools	25	500	500	500
Fuel and Fluids	1,427	1,800	1,800	2,600
Clothing & Uniforms	312	1,000	1,000	1,000
Total	13,878	17,300	17,300	18,100
GF Incoming Costs	62,604	61,100	61,100	64,200
Internal Services				
IT Services	5,858	3,800	3,800	4,500
Risk Services	7,298	8,800	8,800	9,700
Total	13,156	12,600	12,600	14,200
Total Expenditures	\$ 340,072	\$ 326,800	\$ 326,800	\$ 392,500

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
-----	-----	-----	-----	-----
Personal Services				
Full-Time	\$ 53,822	\$ 53,600	\$ 53,600	\$ 55,200
Overtime	68	1,000	1,000	1,000
Health & Dental Insurance	213	200	200	200
Life Insurance	56	100	100	100
Social Security	4,101	4,200	4,200	4,300
Unemployment Compensation	54	100	100	100
KPERS Retirement	5,039	5,400	5,400	5,900
	-----	-----	-----	-----
Total	63,353	64,600	64,600	66,800
Contractual Services				
Outsourced Services	65,321	92,100	92,100	92,100
Workers Compensation	142,741	172,000	172,000	194,400
General Liability	523,614	606,700	606,700	665,400
Work Comp Dividend	(8,884)	-	-	-
Meetings/Training/Travel/Cont Ed	20,037	22,200	22,200	22,600
Dues/Subscriptions	195	1,100	1,100	1,100
	-----	-----	-----	-----
Total	743,024	894,100	894,100	975,600
Commodities				
Operating Supplies	235	1,200	1,200	1,200
	-----	-----	-----	-----
Total	235	1,200	1,200	1,200
GF Allocations				
GF Allocations	62,604	61,100	61,100	64,200
Internal Services				
Building Services	5,143	4,500	4,500	4,500
IT	5,858	3,800	3,800	4,500
	-----	-----	-----	-----
Total	11,001	8,300	8,300	9,000
Total Expenditures	\$ 880,217	\$ 1,029,300	\$ 1,029,300	\$ 1,116,800
	=====	=====	=====	=====

CITY OF GARDNER ANNUAL BUDGET



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

Classification	FY 18 Actual	FY 19 Budget	FY 19 Estimate	FY 20 Budget
Personal Services				
Full-Time	\$ 381,033	\$ 385,700	\$ 385,700	\$ 397,200
Overtime	9,066	9,800	9,800	10,100
Health & Dental Insurance	74,162	79,600	79,600	82,200
Life Insurance	483	500	500	500
Social Security	28,778	30,300	30,300	31,200
Unemployment Compensation	375	400	400	400
KPERS Retirement	36,520	39,200	39,200	42,500
Deferred Compensation	578	500	500	500
Total	530,995	546,000	546,000	564,600
Contractual Services				
Outsourced Services	265,092	301,400	301,400	309,900
Telephone	1,887	1,700	1,700	1,700
R&M - Equipment	4,660	1,700	1,700	-
R&M - Vehicles	2,859	2,500	2,500	2,500
Equip./Vehicle Rentals	1,248	1,200	1,200	1,200
General Ins and Claim	(2,542)	-	-	-
Meetings/Training/Travel/Cont E	808	7,600	7,600	3,200
Dues/Subscriptions	75	-	-	-
Printing	248	100	100	100
Postage	1,217	1,800	1,800	1,800
Utility Assistance	15,000	15,000	15,000	15,000
Total	290,552	333,000	333,000	335,400
Commodities				
Fuel and Fluids	6,752	6,400	6,400	6,400
Operating Supplies	4,000	5,100	5,100	4,500
Clothing/Uniforms	1,268	1,900	1,900	1,900
Total	12,020	13,400	13,400	12,800
Capital Outlay				
Vehicles	40,981	-	-	-
Total	40,981	-	-	-
GF Allocations				
GF Allocations	171,504	159,300	159,300	167,000
Internal Services				
Building Services	15,073	13,800	13,800	13,500
IT Services	77,264	76,500	76,500	76,100
Risk Services	19,892	19,300	19,300	20,500
Total	112,229	109,600	109,600	110,100
Total Expenses	\$ 1,158,281	\$ 1,161,300	\$ 1,161,300	\$ 1,189,900

SALARY SCHEDULE - 2019-2020



City of Gardner Base Salary Structure Fiscal Year 2019-2020

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,346	\$3,519
2	Accounting Clerk Administrative Assistant Animal Control Officer Maintenance Worker – Streets/Line/Parks/Water/Sewer Mechanic Meter Reader/Technician Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,707	\$4,061
3	Code Enforcement Officer Maintenance Worker- Electric Payroll Clerk Planning Technician Plant Operator– Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker Streets/Line/Parks/Plant Utility Billing Specialist	\$3,124	\$4,686
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader Parks/Streets/Line Engineering Technician II/Public Works/Electric Police Officer 1 & 2 Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,606	\$5,408
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Information Technology Specialist Planner I Police Corporal Police Detective Human Resources Partner	\$4,161	\$6,241
6	City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Line Maintenance Superintendent Management Analyst Parks Superintendent Plant Superintendent Water/Wastewater Principal Planner Police Sergeant Recreation Superintendent Senior Accountant	\$4,786	\$7,178

SALARY SCHEDULE - 2019-2020



7	Chief Planner Lead Electric Operator Lead Lineman Police Lieutenant Public Works Superintendent Senior Management Analyst Staff Engineer/Public Works/Utility	\$5,503	\$8,255
8	Business Services Manager Communications Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Police Captain Senior Staff Engineer	\$6,329	\$9,493
9	Business and Economic Development Director City Engineer Parks and Recreation Director	\$7,278	\$10,917
10	Chief of Police Finance Director Public Works Director Utility Director	\$8,370	\$12,555

* Does not include the City Administrator

PROGRAM LISTING

FY 2020

GENERAL FUND	ENTERPRISE FUNDS
001 General Fund	501 Electric
Administration Department	4110 Electric Administration
1110 Mayor and City Council	4120 Substation/Transmission
1120 Administration	4130 Distribution
1130 Economic Development	
1140 Human Resources	521 Water Fund
1150 City Clerk	4210 Water Administration
Business and Economic Development Department	4220 Water Treatment
7110 Planning	4230 Water Distribution
7120 Building Administration	
Finance Department	531 Wastewater Fund
1305 Finance Administration	4310 Wastewater Administration
1310 Fiscal Services	4320 Wastewater Treatment
1330 Municipal Court	4330 Wastewater Collection
Parks and Recreation Department	
6105 Parks and Recreation Administration	551 Airport Fund
6110 Recreation Services	4520 Airport Department
6120 Parks Maintenance	
6130 Aquatics	SPECIAL REVENUE FUND
Police Department	105 Economic Development Reserve Fund
2110 Police Administration	108 Main St Marketplace CID Fund
2120 Police Operations	110 Law Enforcement Trust Fund
2130 Animal Control	125 Special Alcohol and Drug Fund
	135 Special Parks and Recreation Fund
Public Works Department	
3110 Public Works Administration	CAPITAL PROJECTS FUND
3116 Fleet Operations	115 Park Improvement Reserve Fund
3120 Streets and Storm Drainage	117 Infrastructure Special Sales Tax Fund
3130 Engineering	130 Special Highway Fund
	140 Street Improvement Fund
DEBT SERVICE FUND	
301 Debt Service Fund	INTERNAL SERVICES FUND
	601 Risk Services Fund
CAPITAL IMPROVEMENT RESERVE FUND	602 Information Technology (I.T.) Fund
401 Capital Improvement Reserve Fund	603 Building Services Fund
	604 Utility Billing Services Fund

2019 & 2020 Capital Budget

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

Sources & Uses

Planned capital expenditures are \$37,929,483 for 2019 and \$13,267,000 for 2020. Funding for these projects can come from: general operating revenues (includes property tax, local sales tax, etc.), utility revenues, grants, gasoline tax, temporary notes, general obligation (G.O.) bonds, revenue bonds and certificates of participation.

Prioritization Process

The process begins with each department identifying community needs that require capital investment. Projects are then prioritized using a combination of benefit and feasibility metrics. The benefit metrics are based on the Governing Body's strategic goals.

Benefit Metrics:

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

Feasibility Metrics:

- Ease of Implementation
- Minimal Impact on Future Budgets
- Low Cost to Implement
- Urgency to Complete/Purchase

After the projects had been ranked by departments, the CIP Committee reviewed the requests and the City's financial capacity to fund them. This led to the development of the 2019 and 2020 Capital Budgets. The capital budgeting process is incorporated into the 2019-2020 Budget Calendar found within the Budget Message.

CAPITAL IMPROVEMENT PROGRAM



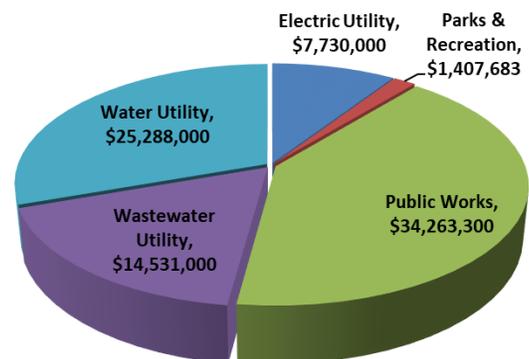
Impact on Operating Budget

Some capital projects will have an impact on future operating budgets. Examples of on-going operational costs include personnel, maintenance, utility costs and annual debt service payments. The following table specifies any anticipated impacts on the operating budget for each 2019 and 2020 project. Debt financed projects will not have any immediate impact on the budget, but will have annual debt service payments that will be included in future budgets. Operating cost estimates for the expanded Water Treatment Plant are unavailable at this time.

CIP Code	Project Description	Annual Savings	Annual Maintenance	Annual Debt Service	Net Annual Impact
EL2001	Sub 3 to Westar Interconnection	-	-	184,900	184,900
EL2002	Smart Meter Implementation	-	-	493,200	493,200
PR1702	Quail Meadows Neighborhood Park	-	13,100	-	13,100
PR1703	Kill Creek Trail Phase I	-	1,500	-	1,500
PW1701	I-35 and Gardner Rd. Interchange	-	-	263,040	263,040
PW1802	Sante Fe from Waverly to Poplar	-	-	164,200	164,200
PW1804	Gardner Lake Downstream Channel Improvements	-	-	37,200	37,200
PW1901	Waverly Road Reconstruction from 175th to Madison	-	6,000	233,400	239,400
WA1902	Above/Below Ground Storage Facility Rehab	-	-	29,600	29,600
WA1903	N. Moonlight to Copper Springs Loop Feed	-	-	29,600	29,600
WA1905	Replace Carbon Feed System	-	-	22,200	22,200
WA1907	183rd Street Tower Rehab	-	-	19,700	19,700
WA2102	Water Treatment Plant Expansion	-	-	1,243,000	1,243,000
WW1901	Replace BDP Belt Press at Kill Creek Facility	40,000	-	61,700	21,700
WW1903	Remove Temporary Lift Station	20,000	-	-	(20,000)
WW1904	WWTP Clarifer #1&2 Improvements	-	-	49,300	49,300
WW1906	Replace/Rebuild Grinder at Big Bull Creek LS	-	-	8,600	8,600
WW1907	Replace 2 Pumps at East Lift Station	-	-	18,500	18,500
WW2001	Replace UV System	-	-	66,000	66,000
WW2002	Nike Lift Station and Foremain Improvements	-	-	43,800	43,800
WW2003	Remove Willbrook Lift Station	20,000	-	-	(20,000)
WW2004	Remove Sunset Lift Station	20,000	-	-	(20,000)
TOTAL		100,000	20,600	2,967,940	2,888,540

2019-2023 CIP by Department

Project Type	Expenditures	% of Total
Electric Utility	\$7,730,000	9.3%
Parks & Recreation	\$1,407,683	1.7%
Public Works	\$34,263,300	41.2%
Wastewater Utility	\$14,531,000	17.5%
Water Utility	\$25,288,000	30.4%
TOTAL	\$83,219,983	100.0%

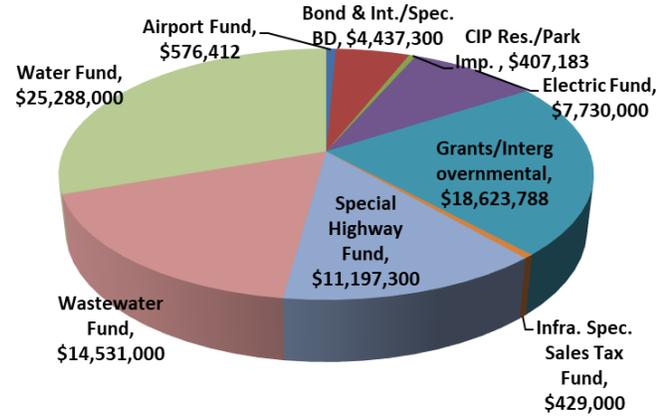


CAPITAL IMPROVEMENT PROGRAM



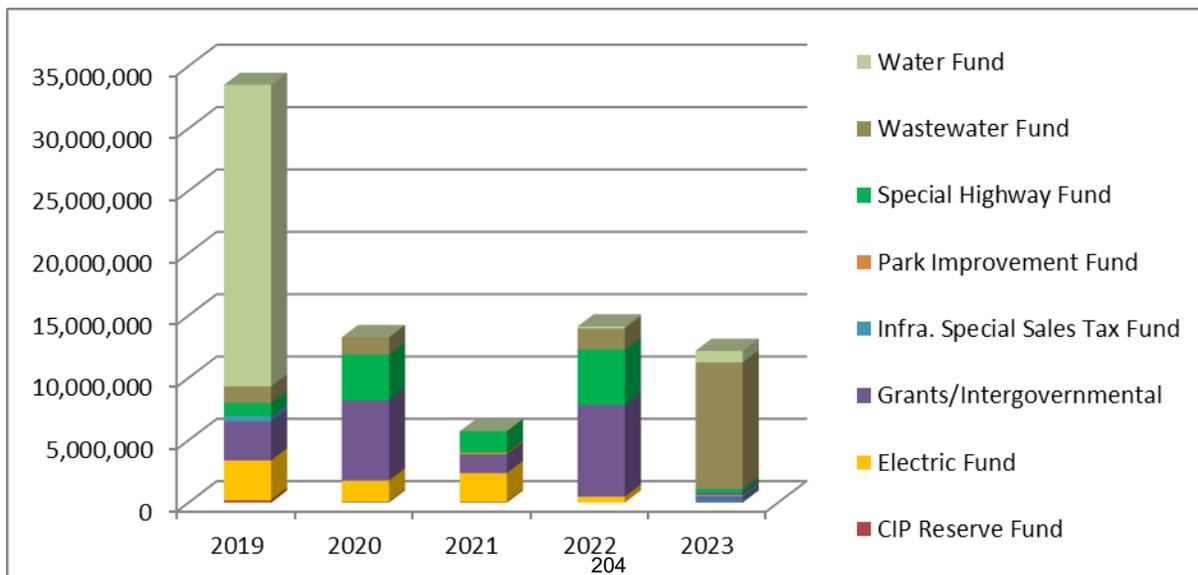
2019-2023 CIP by Funding Source

Project Type	Expenditures	% of Total
Airport Fund	\$576,412	0.7%
Bond & Int./Spec. BD	\$4,437,300	5.3%
CIP Res./Park Imp.	\$407,183	0.5%
Electric Fund	\$7,730,000	9.3%
Grants/Intergovernmental	\$18,623,788	22.4%
Infra. Spec. Sales Tax Fund	\$429,000	0.5%
Special Highway Fund	\$11,197,300	13.5%
Wastewater Fund	\$14,531,000	17.5%
Water Fund	\$25,288,000	30.4%
TOTAL	\$83,219,983	100%



2019-2023 CIP by Year

Fund	2019	2020	2021	2022	2023	Total
Airport Fund	36,662	40,250	-	-	499,500	576,412
Bond and Interest Fund	766,000	-	-	-	-	766,000
Benefit District	3,671,300	-	-	-	-	3,671,300
CIP Reserve Fund	147,433	34,750	75,000	-	-	257,183
Electric Fund	3,200,000	1,700,000	2,300,000	480,000	50,000	7,730,000
Grants/Intergovernmental	3,118,288	6,416,000	1,487,000	7,350,500	252,000	18,623,788
Infra. Special Sales Tax Fund	429,000	-	-	-	-	429,000
Park Improvement Fund	-	-	150,000	-	-	150,000
Special Highway Fund	1,060,300	3,683,500	1,718,000	4,444,500	291,000	11,197,300
Wastewater Fund	1,320,000	1,392,500	-	1,680,000	10,138,500	14,531,000
Water Fund	24,180,500	-	-	170,000	937,500	25,288,000
TOTAL	37,929,483	13,267,000	5,730,000	14,125,000	12,168,500	83,219,983



City of Gardner, Kansas
Capital Improvement Program

2019 thru 2023

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Parks and Recreation								
Trail Reconstruction	PR1601	2	155,000					155,000
Quail Meadows Neighborhood Park Development	PR1702	2		350,000				350,000
Kill Creek Trail Phase 1	PR1703	1	257,683					257,683
St. Johns Trace Neighborhood Park	PR2001	3			375,000			375,000
St. Johns Trace Land	PR2002	3			150,000			150,000
Outdoor Fitness Court	PR2202	n/a				120,000		120,000
Parks and Recreation Total			412,683	350,000	525,000	120,000		1,407,683
Public Works								
Airport Sanitary Sewer Service	AP1901	3	226,000					226,000
Acquire Land - Gardner Property	AP2001	n/a		402,500				402,500
Terminal Building and FBO Hangar Replacement	AP2301	3					499,500	499,500
I-35 and Gardner Rd. Interchange	PW1701	2		5,610,000				5,610,000
Moonlight Road Safe Routes to Schools	PW1705	n/a	526,000					526,000
Sante Fe From Waverly to Poplar	PW1802	3	4,200,000					4,200,000
Gardner Lake Downstream Channel Improvements	PW1804	4	766,000					766,000
Moonlight and Madison Signals	PW1901	3	27,000	487,000				514,000
Tuscan Farm Phase 1	PW1903	n/a	2,490,200					2,490,200
Tuscan Farm Lift Station	PW1904	n/a	1,181,100					1,181,100
Waverly Road Reconstruction from 175th to Madison	PW2001	3		3,300,000				3,300,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		25,000	384,000			409,000
Main Street Reconstruction (Sycamore to Moonlight)	PW2103	n/a			1,911,000	1,780,000		3,691,000
Center Street Rehab (Main to 167th)	PW2201	3			10,000	461,000		471,000
Gardner Rd. Bridge over I-35	PW2203	n/a			600,000	9,400,000		10,000,000
Center Street Sidewalk Improvements	PW2301	n/a				34,000	543,000	577,000
Public Works Total			9,416,300	9,824,500	2,905,000	11,675,000	1,042,500	34,863,300
Utilities								
Install Switches (3) at Distribution Points Ph.1	EL1901	2	100,000					100,000
Replace Lube Oil Cooling System CT 2	EL1902	3	100,000					100,000
Sub 3 to Westar Interconnection	EL2001	2		1,500,000				1,500,000
Smart Meter Implementation	EL2002	3	4,000,000					4,000,000
Replace Lube Oil Cooling System CT 1	EL2003	3		100,000				100,000
Install Switches (3) at Distribution Points Ph. 2	EL2004	3		100,000				100,000
Circuit 31 Overhead Rebuild	EL2101	2			150,000			150,000
Install Loop Feed on Existing Transmission Line	EL2102	3			2,000,000			2,000,000
Replace Diesel with Electric Start CT1	EL2103	2			150,000			150,000
Gardner Elementary Underground Project	EL2201	1				30,000		30,000
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2				450,000		450,000
34-45 Padmount Switchgear Cabinet	EL2301	2					50,000	50,000
Repair/Repave Water Plant Driveway	WA1901	4	100,500					100,500
Above/Below Ground Storage Facility Rehab	WA1902	2	240,000					240,000
N. Moonlight Rd. to Copper Springs Loop Feed	WA1903	3	240,000					240,000
Rebuild High Service Pump #3	WA1904	2	60,000					60,000

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Replace Carbon Feed System	WA1905	2	180,000					180,000
Lightning Arrestors	WA1906	n/a	100,000					100,000
183rd Street Tower Rehab	WA1907	2	160,000					160,000
New Water Treatment Plant	WA2102	n/a	21,500,000					21,500,000
Replace Media Filter	WA2201	2				170,000		170,000
Quail Meadows Water Main Extension	WA2301	3					500,000	500,000
Replace BDP Belt Press at Kill Creek Facility	WW1901	3	500,000					500,000
Remove Temporary Lift Station	WW1903	3	200,000					200,000
WWTP Clarifier #1 & 2 Improvements	WW1904	2	400,000					400,000
Replace/Rebuild Grinder at Big Bull Creek LS	WW1906	3	70,000					70,000
Replace 2 Pumps at East Lift Station	WW1907	3	150,000					150,000
Replace UV System	WW2001	2		550,000				550,000
Nike L.S. and Forcemain Improvements	WW2002	3		365,000				365,000
Remove Willbrook Lift Station	WW2003	3		300,000				300,000
Remove Sunset Lift Station	WW2004	3		177,500				177,500
South Parallel Relief Lines Ph. 1 & 2	WW2202	3				1,680,000	1,120,000	2,800,000
WWTP Advanced Nutrient Removal	WW2301	1					5,850,000	5,850,000
Line Maintenance Building	WW2302	3					875,000	875,000
WWTP Parallel Relief Lines Ph. 1 & 2	WW2303	2					1,487,000	1,487,000
East Lift Station Improvements Ph. 1	WW2304	3					435,000	435,000
Nike: New Interceptor	WW2306	2					809,000	809,000
Utilities Total			28,100,500	3,092,500	2,300,000	2,330,000	11,126,000	46,949,000
GRAND TOTAL			37,929,483	13,267,000	5,730,000	14,125,000	12,168,500	83,219,983

City of Gardner, Kansas
Capital Improvement Program
 2019 thru 2023

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Airport Fund								
Airport Sanitary Sewer Service	AP1901	3	36,662					36,662
Acquire Land - Gardner Property	AP2001	n/a		40,250				40,250
Terminal Building and FBO Hangar Replacement	AP2301	3					499,500	499,500
Airport Fund Total			36,662	40,250			499,500	576,412
Benefit District								
Tuscan Farm Phase 1	PW1903	n/a	2,490,200					2,490,200
Tuscan Farm Lift Station	PW1904	n/a	1,181,100					1,181,100
Benefit District Total			3,671,300					3,671,300
Capital Improvement Reserve Fund								
Quail Meadows Neighborhood Park Development	PR1702	2		34,750				34,750
Kill Creek Trail Phase 1	PR1703	1	147,433					147,433
St. Johns Trace Neighborhood Park	PR2001	3			75,000			75,000
Capital Improvement Reserve Fund Total			147,433	34,750	75,000			257,183
CARS								
Sante Fe From Waverly to Poplar	PW1802	3	1,146,000					1,146,000
Moonlight and Madison Signals	PW1901	3		238,500				238,500
Waverly Road Reconstruction from 175th to Madison	PW2001	3		1,575,000				1,575,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4			187,000			187,000
Center Street Rehab (Main to 167th)	PW2201	3				230,500		230,500
CARS Total			1,146,000	1,813,500	187,000	230,500		3,377,000
Debt Service Fund								
Gardner Lake Downstream Channel Improvements	PW1804	4	766,000					766,000
Debt Service Fund Total			766,000					766,000
Electric Fund								
Install Switches (3) at Distribution Points Ph.1	EL1901	2	100,000					100,000
Replace Lube Oil Cooling System CT 2	EL1902	3	100,000					100,000
Sub 3 to Westar Interconnection	EL2001	2		1,500,000				1,500,000
Smart Meter Implementation	EL2002	3	3,000,000					3,000,000
Replace Lube Oil Cooling System CT 1	EL2003	3		100,000				100,000
Install Switches (3) at Distribution Points Ph. 2	EL2004	3		100,000				100,000
Circuit 31 Overhead Rebuild	EL2101	2			150,000			150,000
Install Loop Feed on Existing Transmission Line	EL2102	3			2,000,000			2,000,000

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Replace Diesel with Electric Start CT1	EL2103	2			150,000			150,000
Gardner Elementary Underground Project	EL2201	1				30,000		30,000
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2				450,000		450,000
34-45 Padmount Switchgear Cabinet	EL2301	2					50,000	50,000
Electric Fund Total			3,200,000	1,700,000	2,300,000	480,000	50,000	7,730,000

Federal Aviation Administration

Acquire Land - Gardner Property	AP2001	n/a		362,250				362,250
Federal Aviation Administration Total				362,250				362,250

Grants

Quail Meadows Neighborhood Park Development	PR1702	2		315,250				315,250
St. Johns Trace Neighborhood Park	PR2001	3			300,000			300,000
Outdoor Fitness Court	PR2202	n/a				120,000		120,000
Moonlight Road Safe Routes to Schools	PW1705	n/a	252,000					252,000
Grants Total			252,000	315,250	300,000	120,000		987,250

Infrastructure Special Sales Tax Fund

Trail Reconstruction	PR1601	2	155,000					155,000
Moonlight Road Safe Routes to Schools	PW1705	n/a	274,000					274,000
Infrastructure Special Sales Tax Fund Total			429,000					429,000

Johnson County

Kill Creek Trail Phase 1	PR1703	1	110,250					110,250
Johnson County Total			110,250					110,250

KDOT

Airport Sanitary Sewer Service	AP1901	3	189,338					189,338
I-35 and Gardner Rd. Interchange	PW1701	2		2,510,000				2,510,000
Main Street Reconstruction (Sycamore to Moonlight)	PW2103	n/a			1,000,000	1,000,000		2,000,000
Gardner Rd. Bridge over I-35	PW2203	n/a				6,000,000		6,000,000
KDOT Total			189,338	2,510,000	1,000,000	7,000,000		10,699,338

MARC

I-35 and Gardner Rd. Interchange	PW1701	2		1,415,000				1,415,000
Center Street Sidewalk Improvements	PW2301	n/a					252,000	252,000
MARC Total				1,415,000			252,000	1,667,000

Park Improvement Fund

St. Johns Trace Land	PR2002	3			150,000			150,000
Park Improvement Fund Total					150,000			150,000

SMAC

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Sante Fe From Waverly to Poplar	PW1802	3	1,420,700					1,420,700
SMAC Total			1,420,700					1,420,700

Special Highway Fund

I-35 and Gardner Rd. Interchange	PW1701	2		1,685,000				1,685,000
Sante Fe From Waverly to Poplar	PW1802	3	1,033,300					1,033,300
Moonlight and Madison Signals	PW1901	3	27,000	248,500				275,500
Waverly Road Reconstruction from 175th to Madison	PW2001	3		1,725,000				1,725,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		25,000	197,000			222,000
Main Street Reconstruction (Sycamore to Moonlight)	PW2103	n/a			911,000	780,000		1,691,000
Center Street Rehab (Main to 167th)	PW2201	3			10,000	230,500		240,500
Gardner Rd. Bridge over I-35	PW2203	n/a			600,000	3,400,000		4,000,000
Center Street Sidewalk Improvements	PW2301	n/a				34,000	291,000	325,000
Special Highway Fund Total			1,060,300	3,683,500	1,718,000	4,444,500	291,000	11,197,300

Wastewater Fund

Replace BDP Belt Press at Kill Creek Facility	WW1901	3	500,000					500,000
Remove Temporary Lift Station	WW1903	3	200,000					200,000
WWTP Clarifier #1 & 2 Improvements	WW1904	2	400,000					400,000
Replace/Rebuild Grinder at Big Bull Creek LS	WW1906	3	70,000					70,000
Replace 2 Pumps at East Lift Station	WW1907	3	150,000					150,000
Replace UV System	WW2001	2		550,000				550,000
Nike L.S. and Forcemain Improvements	WW2002	3		365,000				365,000
Remove Willbrook Lift Station	WW2003	3		300,000				300,000
Remove Sunset Lift Station	WW2004	3		177,500				177,500
South Parallel Relief Lines Ph. 1 & 2	WW2202	3				1,680,000	1,120,000	2,800,000
WWTP Advanced Nutrient Removal	WW2301	1					5,850,000	5,850,000
Line Maintenance Building	WW2302	3					437,500	437,500
WWTP Parallel Relief Lines Ph. 1 & 2	WW2303	2					1,487,000	1,487,000
East Lift Station Improvements Ph. 1	WW2304	3					435,000	435,000
Nike: New Interceptor	WW2306	2					809,000	809,000
Wastewater Fund Total			1,320,000	1,392,500		1,680,000	10,138,500	14,531,000

Water Fund

Smart Meter Implementation	EL2002	3	1,000,000					1,000,000
Sante Fe From Waverly to Poplar	PW1802	3	600,000					600,000
Repair/Repave Water Plant Driveway	WA1901	4	100,500					100,500
Above/Below Ground Storage Facility Rehab	WA1902	2	240,000					240,000
N. Moonlight Rd. to Copper Springs Loop Feed	WA1903	3	240,000					240,000
Rebuild High Service Pump #3	WA1904	2	60,000					60,000
Replace Carbon Feed System	WA1905	2	180,000					180,000
Lightning Arrestors	WA1906	n/a	100,000					100,000
183rd Street Tower Rehab	WA1907	2	160,000					160,000
New Water Treatment Plant	WA2102	n/a	21,500,000					21,500,000
Replace Media Filter	WA2201	2				170,000		170,000
Quail Meadows Water Main Extension	WA2301	3					500,000	500,000
Line Maintenance Building	WW2302	3					437,500	437,500
Water Fund Total			24,180,500			170,000	937,500	25,288,000

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
GRAND TOTAL			37,929,483	13,267,000	5,730,000	14,125,000	12,168,500	83,219,983

Capital Improvement Program

2019 *thru* 2023

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Improvement
 Useful Life 15 years
 Category Park Improvements
 Priority 2 Very Important
 Status Active

City of Gardner, Kansas

Project # PR1601
 Project Name Trail Reconstruction

Cash or Debt: Cash

Total Project Cost: \$935,000

Description

2017 Madison Street Bicycle/Pedestrian Pathway @ 4,725 l.f.
 2017 Winwood Park Trail @ 1,500 l.f.
 2018 Gardner Greenway Trail - Madison to North Loop @ 2,350 l.f.
 2018 Gardner Greenway Trail - Madison to Washington with Maple Connector @ 1,450 l.f.
 2018 Gardner Greenway Trail - North Loop @ 3,925 l.f.
 2019 North Center Street Bicycle/Pedestrian Pathway @ 2,150 l.f.
 2019 South Center Street Bicycle/Pedestrian Pathway @ 6,450 l.f.
 2019 Stone Creek Park Trail @ 3,350 l.f.

Justification

Most of the asphalt trails were originally constructed without an aggregate base. This combined with extreme weather conditions has created significant damage to most of the trails.

The 2009 Parks Master Plan provides construction specifications for both asphalt and concrete trails. If constructed to these standards, trails will last longer with proper crack sealing and slurry sealing maintenance.

Data collected and entered into Pavement Management System (PMS) February 2015
 2015 Madison Street Bicycle/Pedestrian Pathway Avg. PCI is 26 (Very Poor)
 2015 Winwood Park Trail Avg. PCI is 26 (Very Poor)
 2015 Gardner Greenway Trail - Madison to North Loop Avg. PCI is 26 (Very Poor)
 2016 Gardner Greenway Trail - Madison to Washington / Maple Connector Avg. PCI 45 (Poor)
 2016 Gardner Greenway Trail - North Loop @ 3,925 l.f. Avg. PCI 52 (Poor)
 2016 North Center Street Bicycle/Pedestrian Pathway @ 2,150 l.f. Avg. PCI 66 (Fair)
 2017 South Center Street Bicycle/Pedestrian Pathway @ 6,450 l.f. Avg. PCI 77 (Satisfactory)
 2017 Stone Creek Park Trail @ 3,350 l.f. Avg. PCI 59 (Fair)

Prior	Expenditures	2019	2020	2021	2022	2023	Total
780,000	Construction/Maintenance	155,000					155,000
Total	Total	155,000					155,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
780,000	Infrastructure Special Sales	155,000					155,000
	Tax Fund						
Total	Total	155,000					155,000

Budget Impact/Other

Once replaced, no maintenance will be required for the first 3 years. Maintenance costs over 10 years for all asphalt trails estimated at \$11,299 for crack sealing. If concrete is used, maintenance cost over 10 years would be reduced to an estimated \$2,260 over 10 years.

Bid documents will include pricing for asphalt and concrete pricing. The Park System Master Plan includes specifications for both.

Capital Improvement Program

2019 *thru* 2023

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Improvement
 Useful Life Unlimited
 Category Park: Construction
 Priority 2 Very Important
 Status Active

City of Gardner, Kansas

Project # PR1702
 Project Name Quail Meadows Neighborhood Park Development

Cash or Debt: Cash

Total Project Cost: \$350,000

Description

Quail Meadows Neighborhood Park was designed in 2007 with plans to construct in 2008. The project was put on hold due to the downturn in the economy. The park is designed to be similar to other neighborhood parks and to include playground equipment, picnic shelter, trails, landscaping and other support amenities.

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

Justification

The Parks System Master Plan identifies the property for neighborhood park development. The goal is to keep residents within 1/2 mile to 1 mile of a park. The National Recreation & Park Association recommends 1/4 to 1/2 mile service radius for neighborhood parks.

Many of the lots within Quail Meadows have been developed and development in the area has picked up.

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction		350,000				350,000
Total		350,000				350,000

Funding Sources	2019	2020	2021	2022	2023	Total
Capital Improvement Reserve Fund		34,750				34,750
Grants		315,250				315,250
Total		350,000				350,000

Budget Impact/Other

General Maintenance Labor: \$8,300 annual cost
 Turf and Landscaping: \$2,500 annual cost
 Bi-annual Crack Sealing: \$1,100 annual cost
 Slurry Seal every five years: \$,1200 annual cost
 Total annual cost of maintaining the new park is \$13,100.

Capital Improvement Program

2019 *thru* 2023

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Improvement
 Useful Life 15 years
 Category Park: Construction
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # PR1703
 Project Name Kill Creek Trail Phase 1

Cash or Debt: Cash

Total Project Cost: \$257,683

Description

The Kill Creek Trail Master Plan (KCTMP) is a comprehensive project that will be completed in multiple phases. Once fully completed, the KCTMP will provide a trail beginning at Gardner-Edgerton High School and extending north to 151st street, where it will connect with the existing Kill Creek Streamway Trail.

Phase 1 of the project will construct the Kill Creek Trail from the high school one-half mile north, in the area south of 167th Street and west of Waverly Road, along Kill Creek.

Justification

This trail will provide access to Madison Elementary and Gardner Edgerton High School along with connections to residential neighborhoods along Waverly Road. This is in the immediate vicinity of the current Greenway Trail system, which ends in front of Gardner High School at the corner of West Madison and South Waverly Road.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	257,683					257,683
Total	257,683					257,683

Funding Sources	2019	2020	2021	2022	2023	Total
Capital Improvement Reserve Fund	147,433					147,433
Johnson County	110,250					110,250
Total	257,683					257,683

Budget Impact/Other

Trails would be maintained by Gardner Parks and Recreation. Asphalt trails would need to be crack sealed bi-annually to prolong life at an estimated annual cost of \$700. The annual cost of slurry sealing every five years is \$800.

Capital Improvement Program

2019 *thru* 2023

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Improvement
 Useful Life Unlimited
 Category Park: Construction
 Priority 3 Important
 Status Active

City of Gardner, Kansas

Project # PR2001
 Project Name St. Johns Trace Neighborhood Park

Cash or Debt: Cash

Total Project Cost: \$375,000

Description

The future park property identified in the Parks System Master Plan is located within the St. Johns Trace residential neighborhood between 175th Street and West 172nd Street. Part of the property is currently owned by the City of Gardner as Runway Protection Zone for the Gardner Municipal Airport.

The future park will connect to the future greenway trail system outlined in the Johnson County Parks Plan and Gardner Parks Master Plan.

Justification

Many lots within St. Johns Trace have been developed with no park in the neighborhood to support the residents.

The Parks Master Plan outlines a goal to keep residents within 1/2 mile to 1 mile of a park. The National Recreation & Park Association recommends 1/4 to 1/2 mile service radius for neighborhood parks.

Efforts will be made to secure outside funding to assist with the development costs of the park as well to assist with the future adjacent greenway trail extension.

Expenditures	2019	2020	2021	2022	2023	Total
Construction			375,000			375,000
Total			375,000			375,000

Funding Sources	2019	2020	2021	2022	2023	Total
Capital Improvement Reserve Fund			75,000			75,000
Grants			300,000			300,000
Total			375,000			375,000

Budget Impact/Other

General Maintenance: 332 hours per year
 Annual Equipment Repairs/Upkeep: \$2,500 per year
 Turf and Landscaping: \$2,500 per year

Capital Improvement Program

2019 *thru* 2023

Department Parks and Recreation
 Contact Park and Recreation Director
 Type Land Acquisition
 Useful Life Unlimited
 Category Park Improvements
 Priority 3 Important
 Status Active

City of Gardner, Kansas

Project # PR2002
 Project Name St. Johns Trace Land

Cash or Debt: Cash

Total Project Cost: \$150,000

Description

The Parks System Master Plan outlines the purchase of neighborhood park land every other year to keep pace with need. Due to a slowdown in growth, no land purchase for neighborhood parks has been made since the Quail Meadows property was purchased in 2006.

Land identified totals 11.76 acres of which part will be eventually developed as part of the West Fork Kill Creek Greenway Trail System

Justification

The Parks System Master Plan outlines potential park locations keeping citizens within 1/2 mile to 1 mile of a park. City growth justifies the development of new parks.

The National Recreation and Park Association recommends 1/2 to 1/2 mile service radius for neighborhood parks.

This land purchase and development of this park have been delayed since 2008 due to economic downturn.

Many lots within St. Johns Trace have been developed with no park in the neighborhood to support the residents.

Expenditures	2019	2020	2021	2022	2023	Total
Land Acquisition			150,000			150,000
Total			150,000			150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund			150,000			150,000
Total			150,000			150,000

Budget Impact/Other

The Parks and Recreation Department will maintain the property.

Capital Improvement Program

2019 *thru* 2023

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

City of Gardner, Kansas

Project # PR2202
 Project Name Outdoor Fitness Court

Cash or Debt: Cash

Total Project Cost: \$120,000

Description

The outdoor fitness court is a training system that uses bodyweight. This system features a series of full-body exercises for people of all skill levels. In addition, there is an app for smart phones for custom workouts, personal trainers, and music streaming.

Justification

This is something that would be great for the community to utilize year round. Currently, there are only 4 in the entire country, with 80+ more becoming installed in 2018. Promoting health and fitness in our community is a huge draw for new residents and developers. In a 2017 National Recreation and Parks Association study, 85% of Americans consider high quality park and recreation amenities as an important factor when they are choosing a new place to live.

Expenditures	2019	2020	2021	2022	2023	Total
Construction				120,000		120,000
Total				120,000		120,000

Funding Sources	2019	2020	2021	2022	2023	Total
Grants				120,000		120,000
Total				120,000		120,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP1901
 Project Name Airport Sanitary Sewer Service

Type Improvement

Useful Life 30 years

Category Airport

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$226,000

Description
 Sanitary Sewer Main Line to serve the Airport Terminal Building. Construction costs includes project costs.

Justification
 From Sanitary Sewer Options, Technical Memorandum:
 The existing septic system has failed.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	226,000					226,000
Total	226,000					226,000

Funding Sources	2019	2020	2021	2022	2023	Total
Airport Fund	36,662					36,662
KDOT	189,338					189,338
Total	226,000					226,000

Budget Impact/Other
 Currently renting a portable restroom. Service required for new terminal building. May open land to the north for development.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	AP2001
Project Name	Acquire Land - Gardner Property

Type Land Acquisition

Useful Life Unlimited

Category Airport

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$402,500

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

Justification
Acquiring the tract will give the Airport control of land within the existing Runway Protection Zone.

Expenditures	2019	2020	2021	2022	2023	Total
Land Acquisition		402,500				402,500
Total		402,500				402,500

Funding Sources	2019	2020	2021	2022	2023	Total
Airport Fund		40,250				40,250
Federal Aviation Administration		362,250				362,250
Total		402,500				402,500

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

Capital Improvement Program

2019 thru 2023

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP2301
 Project Name Terminal Building and FBO Hangar Replacement

Type Improvement

Useful Life 30 years

Category Airport

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$499,500

Description

Demolition and replacement of existing flight school and terminal buildings.

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction					499,500	499,500
Total					499,500	499,500

Funding Sources	2019	2020	2021	2022	2023	Total
Airport Fund					499,500	499,500
Total					499,500	499,500

Budget Impact/Other

Potential revenue increase with additional tenants with improved space. May attract new business.
 Potential decrease in utility and maintenance costs.
 Funding for future principal and interest payments will come from the Airport Fund.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Improvement

Useful Life 20 years

Category Street Reconstruction

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$6,117,000

Description

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

Justification

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

Prior	Expenditures	2019	2020	2021	2022	2023	Total
507,000	Engineering		510,000				510,000
	Construction		5,100,000				5,100,000
Total			5,610,000				5,610,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
507,000	KDOT		2,510,000				2,510,000
	MARC		1,415,000				1,415,000
Total	Special Highway Fund		1,685,000				1,685,000
			5,610,000				5,610,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

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

City of Gardner, Kansas

Project # PW1705
 Project Name Moonlight Road Safe Routes to Schools

Cash or Debt: Cash

Total Project Cost: \$526,000

Description
 Moonlight Road, from Warren Street to White Drive. The project fills in gaps of the existing sidewalk and trail network. The scope of work will include new sidewalks and trails, ADA-compliant ramp improvements, and pavement marking. Construction is proposed to begin in 2020.

Justification
 There are currently two elementary schools and one middle school that draw students from the area east of Moonlight Road south of US-56. The existing sidewalk and trail network in this area has many gaps that need to be filled to provide pedestrian access to these schools.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	62,000					62,000
Construction	464,000					464,000
Total	526,000					526,000

Funding Sources	2019	2020	2021	2022	2023	Total
Grants	252,000					252,000
Infrastructure Special Sales	274,000					274,000
Tax Fund						
Total	526,000					526,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1802
 Project Name Sante Fe From Waverly to Poplar

Type Improvement

Useful Life 20 years

Category Street Construction

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$4,535,000

Description

The area around the Santa Fe and Waverly intersection has routinely had flooding problems in past years. This project will alleviate this issue with significant storm drainage improvements including a new box culvert west of Walter Street. The project improvements also include lighting, a trail and sidewalk, replacing an existing water main, and adding turn lanes at the Waverly intersection. Construction is proposed to begin in August 2019.

Justification

We are starting to see increased development (another phase of Waverly Pointe just to the east) and the large vacant property at the northeast corner of this intersection is being looked at for substantial commercial possibilities. This intersection also experiences significant flooding and closures during heavy rain events. The northbound and southbound approaches are projected to fail under the current configuration. Virtually any development on the northeast corner will require major modifications to this intersection. To promote economic development, investment in this interchange (eliminate flooding, adding turn lanes and setting the road elevation) is critical.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
335,000	Construction	3,600,000					3,600,000
	Utility Relocation	600,000					600,000
Total	Total	4,200,000					4,200,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
335,000	CARS	1,146,000					1,146,000
	SMAC	1,420,700					1,420,700
Total	Special Highway Fund	1,033,300					1,033,300
	Water Fund	600,000					600,000
	Total	4,200,000					4,200,000

Budget Impact/Other

Intersection will still be shown as a 4-way stop but will be designed to incorporate signalization once warranted (when development occurs). The estimated annual operations and maintenance cost of a traffic signal is \$6,000.

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

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW1804
 Project Name Gardner Lake Downstream Channel Improvements

Type Maintenance

Useful Life 30 years

Category Storm Sewer/Drainage

Priority 4 Less Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$766,000

Description

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

City is looking to reduce degradation of the spillway and to replace the downstream concrete control structures. This project will not reopen the spillway crossing.

Justification

From the 2015 High Hazard Dam Inspection Report:

Service Spillway Control Structure: The principal spillway control structure is in poor condition. The concrete is severely spalled and deteriorated. The reinforcing steel is exposed and is corroded. Water was overtopping the spillway at the time of inspection. Downstream of the structure the channel is relatively flat. Further deterioration of the concrete structure would appear to only continue to drop the pool level of the lake and does not immediately threaten the structural integrity. Important to note that it does not 'immediately threaten the structural integrity of the dam - construction is shown in 2021 - 6 years from the date of the report.

Service Spillway Channel: The first 400 feet of the spillway channel is relatively flat and in good condition. No trees or large brush was observed in this vicinity. Eight concrete drop structures are located along the remaining 1,400 feet of the spillway channel. A few of these drop structures are in poor condition. They have been washed out or undermined in places. Broken off segments of the concrete drop structures were observed further downstream. Additionally, this area has numerous trees that have become established that could impede the conveyance of water during flood events or further impair the spillway channel if washed out. The last drop structure or stilling basin has significant portion of the concrete section that has been dislodged and washed downstream.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	56,000					56,000
Construction	710,000					710,000
Total	766,000					766,000

Funding Sources	2019	2020	2021	2022	2023	Total
Debt Service Fund	766,000					766,000
Total	766,000					766,000

Budget Impact/Other

Bond proceeds and project costs will be accounted for in the Capital Improvement Reserve Fund. Future principal and interest payments will come from the Debt Service Fund.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW1901
Project Name	Moonlight and Madison Signals

Type Improvement

Useful Life 20 years

Category Street Construction

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$514,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	27,000					27,000
Construction		442,000				442,000
Utility Relocation		10,000				10,000
Construction Engineering		35,000				35,000
Total	27,000	487,000				514,000

Funding Sources	2019	2020	2021	2022	2023	Total
CARS		238,500				238,500
Special Highway Fund	27,000	248,500				275,500
Total	27,000	487,000				514,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # PW1903
 Project Name Tuscan Farm Phase 1

Type Improvement

Useful Life 20 years

Category Unassigned

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,490,200

Description

Tuscan Farm is an 82 acre multi-phase residential development that at full build out will contain 208 single-family lots, 7 of the lots are over a half acre in size providing space for estate homes and 14 quads or 4 plex's, which equates to 56 additional rental units. Amenities include a clubhouse, pool, small open space playground area and a walking trail along the west end.

The construction of the first phase includes 40 single-family lots and the clubhouse area. The quad units will be maintenance provided, freeing the renter from mowing and snow removal.

Phase 1 infrastructure improvements include street, stormwater, sanitary sewer, water, electric and other related improvements) for the Tuscan Farm property.

Justification

The infrastructure improvements are required to provide services to the new development.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	2,490,200					2,490,200
Total	2,490,200					2,490,200

Funding Sources	2019	2020	2021	2022	2023	Total
Benefit District	2,490,200					2,490,200
Total	2,490,200					2,490,200

Budget Impact/Other

Future principal and interest payments will come from special assessments.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # PW1904
 Project Name Tuscan Farm Lift Station

Type Improvement

Useful Life 20 years

Category Unassigned

Priority 1 Critical

Status Active

Cash or Debt: Debt

Total Project Cost: \$1,181,100

Description

Tuscan Farm is an 82 acre multi-phase residential development that at full build out will contain 208 single-family lots, 7 of the lots are over a half acre in size providing space for estate homes and 14 quads or 4 plex's, which equates to 56 additional rental units. Amenities include a clubhouse, pool, small open space playground area and a walking trail along the west end.

The construction of the first phase includes 40 single-family lots and the clubhouse area. The quad units will be maintenance provided, freeing the renter from mowing and snow removal.

This project includes the installation of a sanitary sewer lift station and related site improvements.

Justification

The sanitary sewer lift station and related sited improvements are required to serve the new development.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	1,181,100					1,181,100
Total	1,181,100					1,181,100

Funding Sources	2019	2020	2021	2022	2023	Total
Benefit District	1,181,100					1,181,100
Total	1,181,100					1,181,100

Budget Impact/Other

Future principal and interest payments will come from special assessments.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Improvement

Useful Life 15 years

Category Street Reconstruction

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$3,520,000

Description

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

Justification

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

Prior	Expenditures	2019	2020	2021	2022	2023	Total
220,000	Land Acquisition		40,000				40,000
	Construction		3,000,000				3,000,000
Total	Utility Relocation		110,000				110,000
	Construction Engineering		150,000				150,000
	Total		3,300,000				3,300,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
220,000	CARS		1,575,000				1,575,000
Total	Special Highway Fund		1,725,000				1,725,000
	Total		3,300,000				3,300,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Maintenance

Useful Life 15 years

Category Street and Concrete Rehabilitat

Priority 4 Less Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$409,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design		25,000				25,000
Land Acquisition			10,000			10,000
Construction/Maintenance			369,000			369,000
Construction Engineering			5,000			5,000
Total		25,000	384,000			409,000

Funding Sources	2019	2020	2021	2022	2023	Total
CARS			187,000			187,000
Special Highway Fund		25,000	197,000			222,000
Total		25,000	384,000			409,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW2103
 Project Name Main Street Reconstruction (Sycamore to Moonlight)

Type Maintenance

Useful Life 20 years

Category Street Construction

Cash or Debt: Debt

Priority n/a

Status Active

Total Project Cost: \$3,691,000

Description
 Reconstruction of the existing 4-lane roadway on Main St (US-56) from Sycamore to Moonlight. The City has applied to KDOT to partially fund the construction.

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance			1,911,000	1,780,000		3,691,000
Total			1,911,000	1,780,000		3,691,000

Funding Sources	2019	2020	2021	2022	2023	Total
KDOT			1,000,000	1,000,000		2,000,000
Special Highway Fund			911,000	780,000		1,691,000
Total			1,911,000	1,780,000		3,691,000

Budget Impact/Other

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Maintenance

Useful Life 15 years

Category Street and Concrete Rehabilitat

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$471,000

Description
The road varies from a 2-lane section to a 4-lane section between US 56 (Main) and 167th Street. This road is one of the city's main north/south arterials and rehabilitation is needed. With the length and varying width of the road, this is a fairly involved project. There are also improvements to the 167th and Waverly Intersection for \$60K (not signalization but improvements identified in the 2009 Transportation Master Plan) included in this project. These include a 4-way stop, additional signage, modified striping and some shoulder improvements.

Justification
Partial road reconstruction is needed to protect one of the city's two main north/south arterials. However, it is critical for asset/infrastructure management, economic development, quality of life and fiscal stewardship (all 4 of the City Council's goals).
Failure to reconstruct sections of the road (some base patching, curb replacement, mill/overlay and striping) will create the need for complete reconstruction.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design			10,000			10,000
Construction/Maintenance				456,000		456,000
Construction Engineering				5,000		5,000
Total			10,000	461,000		471,000

Funding Sources	2019	2020	2021	2022	2023	Total
CARS				230,500		230,500
Special Highway Fund			10,000	230,500		240,500
Total			10,000	461,000		471,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

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

Type Improvement

Useful Life 20 years

Category Street Reconstruction

Cash or Debt: Debt

Priority n/a

Status Active

Total Project Cost: \$10,000,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design			600,000			600,000
Construction/Maintenance				9,400,000		9,400,000
Total			600,000	9,400,000		10,000,000

Funding Sources	2019	2020	2021	2022	2023	Total
KDOT				6,000,000		6,000,000
Special Highway Fund			600,000	3,400,000		4,000,000
Total			600,000	9,400,000		10,000,000

Budget Impact/Other

Capital Improvement Program

2019 *thru* 2023

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW2301
Project Name	Center Street Sidewalk Improvements

Type Improvement

Useful Life 20 years

Category Pedestrian/Bicycle Improvement

Priority n/a

Status Active

Cash or Debt: Cash

Total Project Cost: \$577,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design				34,000		34,000
Land Acquisition					10,000	10,000
Construction/Maintenance					506,000	506,000
Utility Relocation					10,000	10,000
Construction Engineering					17,000	17,000
Total				34,000	543,000	577,000

Funding Sources	2019	2020	2021	2022	2023	Total
MARC					252,000	252,000
Special Highway Fund				34,000	291,000	325,000
Total				34,000	543,000	577,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2019 thru 2023

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

City of Gardner, Kansas

Project # EL1901
 Project Name Install Switches (3) at Distribution Points Ph.1

Cash or Debt: Cash

Total Project Cost: \$100,000

Description
 Install remote operated switches (3) at critical distribution feed points

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

Expenditures	2019	2020	2021	2022	2023	Total
Materials	100,000					100,000
Total	100,000					100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL1902
Project Name	Replace Lube Oil Cooling System CT 2

Type Maintenance

Useful Life 20 years

Category Electric Generation

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$100,000

Description
Lube Oil Cooling System CT 2 needs replacement.

Justification
The cooling system for CT2 is not performing to allow full turbine output and needs to be cleaned or replaced.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2001
 Project Name Sub 3 to Westar Interconnection

Type Improvement
 Useful Life 30 years
 Category Electric Generation
 Priority 2 Very Important
 Status Active

Cash or Debt: Debt

Total Project Cost: \$1,500,000

Description

Install line source or interconnection from Substation 3 to Westar transmission line.

Justification

Install transmission line source, independent of KCP&L Moonlight substation source at 161 kV, to Substation #3, which will provide additional flexibility to provide a reliable and reasonable cost product to our customers.

Expenditures	2019	2020	2021	2022	2023	Total
Materials		1,000,000				1,000,000
Installation		470,000				470,000
Engineering		30,000				30,000
Total		1,500,000				1,500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund		1,500,000				1,500,000
Total		1,500,000				1,500,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL2002
Project Name	Smart Meter Implementation

Type Improvement

Useful Life 15 years

Category Electric Distribution

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$4,000,000

Description

Replace existing energy meters with smart meters or Advanced Metering Infrastructure (AMI)

Justification

A smart meter is an electronic device that records consumption of electric energy in intervals of an hour or less and communicates that information at least daily back to the utility for monitoring and billing. Smart meters enable two-way communication between the meter and Utility Billing. The two way communication will enable a remote shut off if needed and provide information of outages through out the city service area.

Expenditures	2019	2020	2021	2022	2023	Total
Construction Engineering	4,000,000					4,000,000
Total	4,000,000					4,000,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund	3,000,000					3,000,000
Water Fund	1,000,000					1,000,000
Total	4,000,000					4,000,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

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

Cash or Debt: Cash

Total Project Cost: \$100,000

Description
 CT 1 Lube Oil Cooling replacement.

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance		100,000				100,000
Total		100,000				100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund		100,000				100,000
Total		100,000				100,000

Budget Impact/Other
 Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	EL2004
Project Name	Install Switches (3) at Distribution Points Ph. 2

Type Improvement

Useful Life 30 years

Category Electric Distribution

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

Install remote operated switches (3) at critical distribution feed points.

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Materials		100,000				100,000
Total		100,000				100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund		100,000				100,000
Total		100,000				100,000

Budget Impact/Other

None/Minimal.

Budget Items	2019	2020	2021	2022	2023	Total
Supplies/Materials		100,000				100,000
Total		100,000				100,000

Capital Improvement Program

2019 thru 2023

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

City of Gardner, Kansas

Project # EL2101
 Project Name Circuit 31 Overhead Rebuild

Cash or Debt: Cash

Total Project Cost: \$150,000

Description

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

Justification

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

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

Expenditures	2019	2020	2021	2022	2023	Total
Materials			150,000			150,000
Total			150,000			150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund			150,000			150,000
Total			150,000			150,000

Budget Impact/Other

None/Minimal.

Budget Items	2019	2020	2021	2022	2023	Total
Supplies/Materials			150,000			150,000
Total			150,000			150,000

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # EL2102
 Project Name Install Loop Feed on Existing Transmission Line

Cash or Debt: Debt

Total Project Cost: \$2,000,000

Description
 Install loop feed from Substation 1 to Substation 3.

Justification
 Substations 1 and Substation 3 are powered from radial feeders; providing a loop feeder shall provide the option of powering the substation from either direction around the loop.

Expenditures	2019	2020	2021	2022	2023	Total
Materials			1,500,000			1,500,000
Installation			450,000			450,000
Engineering			50,000			50,000
Total			2,000,000			2,000,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund			2,000,000			2,000,000
Total			2,000,000			2,000,000

Budget Impact/Other
 None/Minimal.

Budget Items	2019	2020	2021	2022	2023	Total
Contract Services			2,000,000			2,000,000
Total			2,000,000			2,000,000

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2103
 Project Name Replace Diesel with Electric Start CT1

Type Maintenance

Useful Life 20 years

Category Electric Generation

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$150,000

Description
 Replace existing diesel engine with electric motor

Justification
 The current diesel engine starter on CT1 is taking longer to bring the turbine up to firing speed, and the engine should be replaced with either a new or rebuilt engine or electric starter motor as on CT2.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance			150,000			150,000
Total			150,000			150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund			150,000			150,000
Total			150,000			150,000

Budget Impact/Other
 Minimal.

Capital Improvement Program

2019 thru 2023

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life 40 years
 Category Electric Distribution
 Priority 1 Critical
 Status Active

City of Gardner, Kansas

Project # EL2201
 Project Name Gardner Elementary Underground Project

Cash or Debt: Cash

Total Project Cost: \$30,000

Description
 Remove 3 phase overhead power line and install 3 phase underground cable.

Justification
 This circuit has had numerous outages in the past due to squirrels and the lines and poles are deteriorating and becoming unsafe.

Expenditures	2019	2020	2021	2022	2023	Total
Materials				30,000		30,000
Total				30,000		30,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund				30,000		30,000
Total				30,000		30,000

Budget Impact/Other
 None/Minimal.

Budget Items	2019	2020	2021	2022	2023	Total
Supplies/Materials				30,000		30,000
Total				30,000		30,000

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

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

Type Maintenance

Useful Life 10 years

Category Electric Generation

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$450,000

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

Justification
 Current controls are obsolete and prone to failures.

Expenditures	2019	2020	2021	2022	2023	Total
Technology Upgrades				450,000		450,000
Total				450,000		450,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund				450,000		450,000
Total				450,000		450,000

Budget Impact/Other
 Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2301
 Project Name 34-45 Padmount Switchgear Cabinet

Type Improvement

Useful Life 30 years

Category Electric Distribution

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$50,000

Description

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

Justification

Service reliability and speed of system restoration will be improved by furnishing and installing this padmount switchgear cabinet. This padmount switchgear cabinet will be used for back feeding circuits and load shedding purposes. Lineman will no longer have to manually transfer phases from one feed thru onto the other with a hot stick when circuit switching is required. The padmount switchgear cabinet has a bypass lever that is used to close in all three phases at the same time, which is safer and more efficient.

Expenditures	2019	2020	2021	2022	2023	Total
Materials					50,000	50,000
Total					50,000	50,000
Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund					50,000	50,000
Total					50,000	50,000

Capital Improvement Program

2019 thru 2023

Department Utilities
 Contact Utility Director
 Type Maintenance
 Useful Life 15 years
 Category Water
 Priority 4 Less Important
 Status Active

City of Gardner, Kansas

Project # WA1901
 Project Name Repair/Repave Water Plant Driveway

Cash or Debt: Cash

Total Project Cost: \$100,500

Description
 Repair or repave Hillsdale WTP main driveway.

Justification
 The driveway was constructed in 2006 with the plant upgrade and has deteriorated over the years due to heavy vehicles and equipment that access the plant on a regular basis.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	100,500					100,500
Total	100,500					100,500

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	100,500					100,500
Total	100,500					100,500

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WA1902
Project Name	Above/Below Ground Storage Facility Rehab

Type Maintenance

Useful Life 20 years

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$240,000

Description

This project will provide routine maintenance for the Above & Below Grade Storage facilities based on the inspections performed in 2016. These improvements include but are not limited too; site grading, lightning protection, interior & exterior coating issues, ventilation issues, improved signage and routine interior cleaning.

Justification

The water storage tanks were inspected by Pittsburg Tank & Tower Maintenance Co. in 2016 along with a detailed report outlining the necessary repairs for each storage tank within the system. These improvements will prolong the useful life of these facilities and help provide clean and safe drinking water to the community.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	240,000					240,000
Total	240,000					240,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	240,000					240,000
Total	240,000					240,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WA1903
 Project Name N. Moonlight Rd. to Copper Springs Loop Feed

Type Improvement

Useful Life 20 years

Category Water

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$240,000

Description

Install a water main from Moonlight Rd to Copper Springs subdivision.

Justification

The Copper Springs subdivision is currently a single point of supply. Due to expansion of the subdivision, a secondary source should be installed to prevent water outage in case of a rupture in the main line that runs along Moonlight Road.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	240,000					240,000
Total	240,000					240,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	240,000					240,000
Total	240,000					240,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WA1904
Project Name	Rebuild High Service Pump #3

Type Maintenance

Useful Life 20 years

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$60,000

Description
Rebuild High Service Pump #3.

Justification
High Service Pump #3 is one of 3 pumps that pump treated water into our distribution system. It was installed in 2006. In 2017 Fairbanks-Morse tested the pump and found that it was starting to lose its efficiency. The gallons per minute the pump put out when it was new has lessened over the last 12 years. The pump is due for a rebuild to regain its max output.

Expenditures	2019	2020	2021	2022	2023	Total
Maintenance	60,000					60,000
Total	60,000					60,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	60,000					60,000
Total	60,000					60,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WA1905
Project Name	Replace Carbon Feed System

Type Maintenance

Useful Life 20 years

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$180,000

Description
Replace the Carbon Feed System at the Water Treatment Plant.

Justification
The Carbon Feed System adds carbon to the raw water when it comes into the Water Treatment Plant. Carbon is what gets rid of the taste and odor in the water. The Carbon Feed System was installed in 2006. Staff has continuously performed preventative maintenance on the system since it was new. Even with the preventative maintenance the feed system has failed numerous times over the years and it took a lightning hit in 2016 that caused damage to the electronics. Most parts for the system are obsolete. The Carbon Feed System needs replaced with a new one.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	180,000					180,000
Total	180,000					180,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	180,000					180,000
Total	180,000					180,000

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

Capital Improvement Program

2019 *thru* 2023

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

City of Gardner, Kansas

Project # WA1906
 Project Name Lightning Arrestors

Cash or Debt: Cash

Total Project Cost: \$100,000

Description

Install lightning arrestors on the existing building to protect equipment from damage.

Justification

In 2016, Hillsdale water treatment plant was hit by lightning taking the SCADA and critical equipment out of service. In 2017, PEC was hired to develop specifications for a lightning protection system to be implemented in 2018 and 2019.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	100,000					100,000
Total	100,000					100,000

Budget Impact/Other

In 2016, the City spent \$58,000 to repair or replace damaged equipment and SCADA components. In order to prevent similar events that could impact the ability to supply water to the City, this project is a must with a payback of 1.78 years.

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WA1907
Project Name	183rd Street Tower Rehab

Type Maintenance

Useful Life 10 years

Category Water

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$160,000

Description

This project will provide routine maintenance for the 183rd Street Tower based on the inspections performed in 2016. these improvements include but are not limited too; site grading, lightning protection, interior & exterior coating issues, ventilation issues, improved signage and routine interior cleaning.

Justification

The water storage tank was inspected by Pittsburg Tank & Tower Maintenance Co. in 2016 along with a detailed report outlining the necessary repairs for the 183rd Street tower. These improvements to the tower will prolong the useful life of these facilities and help provide clean and safe drinking water to the community.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	160,000					160,000
Total	160,000					160,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	160,000					160,000
Total	160,000					160,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

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

City of Gardner, Kansas

Project # WA2102
 Project Name New Water Treatment Plant

Cash or Debt: Debt

Total Project Cost: \$21,500,000

Description
 Design and build a new 2.0 MGD water treatment facility at Hillsdale WTP

Justification
 The existing treatment plant will be short of capacity by 2022 so an additional treatment is need.

Expenditures	2019	2020	2021	2022	2023	Total
Construction	21,500,000					21,500,000
Total	21,500,000					21,500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	21,500,000					21,500,000
Total	21,500,000					21,500,000

Budget Impact/Other
 The City has evaluated other options including a 2.0 MGD interconnection with WaterOne and a WTP at Gardner Lake. Based on a preliminary evaluation performed by Burns&McDonnell early this year, adding 2.0 MGD capacity at Hillsadale would result in a lower O&M cost than the other two options.

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # WA2201
 Project Name Replace Media Filter

Cash or Debt: Cash

Total Project Cost: \$170,000

Description
 Replace the Media Filter at Hillsdale Water Treatment Facility.

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

Expenditures	2019	2020	2021	2022	2023	Total
Maintenance				170,000		170,000
Total				170,000		170,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund				170,000		170,000
Total				170,000		170,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # WA2301
 Project Name Quail Meadows Water Main Extension

Cash or Debt: Debt

Total Project Cost: \$500,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction Engineering					500,000	500,000
Total					500,000	500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund					500,000	500,000
Total					500,000	500,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

Department Utilities
 Contact Water/Wastewater Manager
 Type Improvement
 Useful Life 30 years
 Category Wastewater
 Priority 3 Important
 Status Active

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

Cash or Debt: Debt

Total Project Cost: \$500,000

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Materials	450,000					450,000
Installation	50,000					50,000
Total	500,000					500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund	500,000					500,000
Total	500,000					500,000

Budget Impact/Other

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

Capital Improvement Program

2019 thru 2023

Department Utilities
 Contact Utility Director
 Type Improvement
 Useful Life Unlimited
 Category Wastewater
 Priority 3 Important
 Status Active

City of Gardner, Kansas

Project # WW1903
 Project Name Remove Temporary Lift Station

Cash or Debt: Cash

Total Project Cost: \$200,000

Description

Design and construct a gravity sewer line to remove the temporary lift station form the system.

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction	200,000					200,000
Total	200,000					200,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

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

Cash or Debt: Debt

Total Project Cost: \$400,000

Description

Clarifiers are used to help settle the biological solids in the treatment process. The clarifiers are large circular basins located outside (exposed to the elements) and they experience continuous flow. Components need to be rebuilt and system is susceptible to algae growth. Clarifier improvements include covers and scrubber replacement.

Justification

As identified in the 2015 Wastewater Utility Assessment (Section 5.1.5), the center drives have been rebuilt once and damage has occurred to a scraper arm. The launder brush arms and brushes are worn and do not effectively remove algae. Manual cleaning is a safety issue.

The assessment recommends Launder Covers (\$140,000) and replacement of scrubber and scrubber arms (\$60,000) to help mitigate algae growth.

Expenditures	2019	2020	2021	2022	2023	Total
Maintenance	400,000					400,000
Total	400,000					400,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund	400,000					400,000
Total	400,000					400,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW1906
Project Name	Replace/Rebuild Grinder at Big Bull Creek LS

Type Maintenance

Useful Life 10 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$70,000

Description
Replace grinder at Big Bull Creek Lift Station.

Justification
Current grinder was put into service in 2007. Replacing the grinders every 10 years is cheaper than rebuilding due to the long down times in rebuilding and the amount of labor to disassemble and rebuild.

Expenditures	2019	2020	2021	2022	2023	Total
Maintenance	70,000					70,000
Total	70,000					70,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund	70,000					70,000
Total	70,000					70,000

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW1907
 Project Name Replace 2 Pumps at East Lift Station

Type Equipment

Useful Life 15 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$150,000

Description
 Replace two (2) dry weather pumps at the East Lift Station.

Justification
 With the east lift station expansion in the CIP for 2020. The pumps should be upgraded first so that we can still pump the designed flow of waste water during construction. This will let expansion take place with no interruption to current service. We can replace wet pumps during the construction with no issues.

Expenditures	2019	2020	2021	2022	2023	Total
Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund	150,000					150,000
Total	150,000					150,000

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

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # WW2001
 Project Name Replace UV System

Cash or Debt: Debt

Total Project Cost: \$550,000

Description

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

Justification

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

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

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings		550,000				550,000
Total		550,000				550,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund		550,000				550,000
Total		550,000				550,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

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

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$365,000

Description

Construct new lift station and forcemain at Nike LS.

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction Engineering		365,000				365,000
Total		365,000				365,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund		365,000				365,000
Total		365,000				365,000

Budget Impact/Other

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

Capital Improvement Program

2019 thru 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2003
 Project Name Remove Willbrook Lift Station

Type Improvement

Useful Life Unlimited

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$300,000

Description
 Design and construct a gravity sewer line to remove the Willbrook lift station form the system.

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction		300,000				300,000
Total		300,000				300,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund		300,000				300,000
Total		300,000				300,000

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2004
 Project Name Remove Sunset Lift Station

Type Improvement

Useful Life Unlimited

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$177,500

Description

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

Justification

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design		15,000				15,000
Land Acquisition		25,000				25,000
Contingency		20,500				20,500
Engineering		12,000				12,000
Construction		105,000				105,000
Total		177,500				177,500

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund		177,500				177,500
Total		177,500				177,500

Budget Impact/Other

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

Capital Improvement Program

2019 thru 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2202
 Project Name South Parallel Relief Lines Ph. 1 & 2

Type Unassigned

Useful Life 30 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,800,000

Description

Construct new sanitary sewer relief lines at South LS.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in 2017 Master Plan.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance					1,120,000	1,120,000
Construction				1,680,000		1,680,000
Total				1,680,000	1,120,000	2,800,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund				1,680,000	1,120,000	2,800,000
Total				1,680,000	1,120,000	2,800,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # WW2301
 Project Name WWTP Advanced Nutrient Removal

Cash or Debt: Debt

Total Project Cost: \$5,850,000

Description
 Install Advanced Nutrient Removal System at WWTP

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction					5,850,000	5,850,000
Total					5,850,000	5,850,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund					5,850,000	5,850,000
Total					5,850,000	5,850,000

Capital Improvement Program

2019 *thru* 2023

City of Gardner, Kansas

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

Project # WW2302
 Project Name Line Maintenance Building

Cash or Debt: Debt

Total Project Cost: \$875,000

Description
 Relocate Line Maintenance staff to new facility.

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

Expenditures	2019	2020	2021	2022	2023	Total
Construction Engineering					875,000	875,000
Total					875,000	875,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund					437,500	437,500
Water Fund					437,500	437,500
Total					875,000	875,000

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

Capital Improvement Program

2019 *thru* 2023

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

City of Gardner, Kansas

Project # WW2303
 Project Name WWTP Parallel Relief Lines Ph. 1 & 2

Cash or Debt: Debt

Total Project Cost: \$2,703,000

Description

Upgrade force main leading to Kill Creek WRRF.

Justification

Existing lines do not have capacity to convey the predicted peak sanitary sewer flows as recommended in the 2017 Master Plan.

Expenditures	2019	2020	2021	2022	2023	Total	Future	
Construction					1,487,000	1,487,000	1,216,000	
Total						1,487,000	1,487,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future	
Wastewater Fund					1,487,000	1,487,000	1,216,000	
Total						1,487,000	1,487,000	Total

Budget Impact/Other

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

Capital Improvement Program

2019 thru 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW2304
 Project Name East Lift Station Improvements Ph. 1

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$435,000

Description

Ultimate flow for the East Lift Station is approximately 4000 gallons/minute. Currently the facility can only pump 120 gallons/minute to the North Lift Station and 180 gallons/minute to the South Lift Station. There is additional area still undeveloped in the basin that could generate 2000 gallons/minute or more, and is included in the 4000 gallons/minute. This means that the force main must be upgraded to handle the capacity of the East Lift Station. Projected capacity need is 1250 gpm.

Justification

Currently the flows from the East Lift Station are split between the North Lift Station and the South Lift Station. The South Lift Station is not designed to receive these flows, and development in the South Lift Station basin is limited by the amount of flow received from the E. lift station, along with other factors. In addition, a second storage tank is required at the East Lift Station unless the capacity is upgraded. Upgrading the capacity for the East Lift Station should be cheaper than building the storage tank. The project was identified by staff and confirmed by the 2009 Wastewater Master Plan.

Much of the flow from the East Lift Station is sent to the South Lift Station, and will overload the South Lift Station as the south basin develops. Upgrading the capacity of the East Lift Station will keep from overloading both the South Lift Station and the new Bull Creek Lift Station in their current configurations. The addition of holding tanks at both locations can also be postponed if this force main and the attendant gravity mains are upsized.

Expenditures	2019	2020	2021	2022	2023	Total
Construction					435,000	435,000
Total					435,000	435,000
Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund					435,000	435,000
Total					435,000	435,000

Budget Impact/Other

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

Capital Improvement Program

2019 *thru* 2023

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW2306
Project Name	Nike: New Interceptor

Type Improvement

Useful Life 20 years

Category Unassigned

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$809,000

Description

Construct a new interceptor for the Nike Lift Station.

Justification

A new interceptor is needed to handle the additional demand from Tuscan Farms Phase II and future development south of I-35 and Gardner Road. This project was identified in the 2017 Wastewater Master Plan.

Expenditures	2019	2020	2021	2022	2023	Total
Construction					809,000	809,000
Total					809,000	809,000

Funding Sources	2019	2020	2021	2022	2023	Total
Wastewater Fund					809,000	809,000
Total					809,000	809,000

Budget Impact/Other

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

PRINCIPAL AND INTEREST PAYMENTS



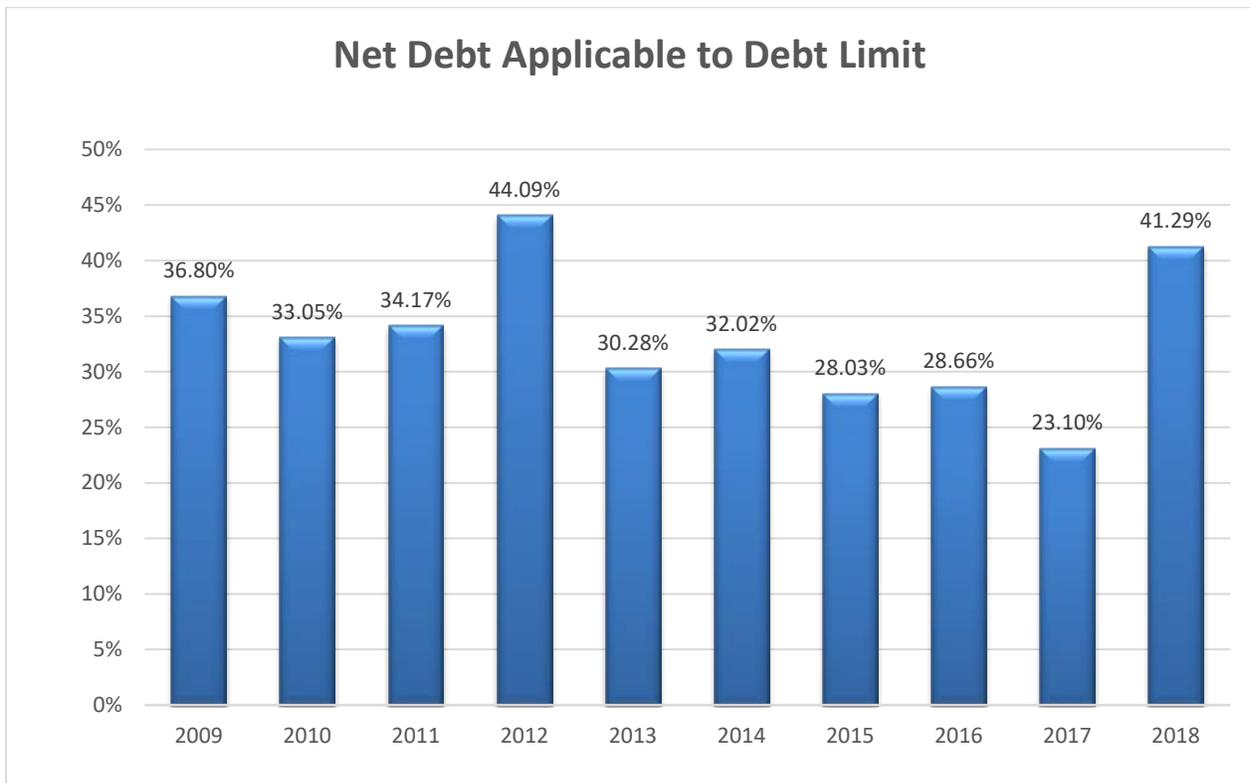
Below is a schedule of debt payments. Please see the City's CAFR (Comprehensive Annual Financial Report) located on the City's website for more details, including detailed debt schedules with amounts.

	2020	2021	2022	2023	2024
<u>General Fund</u>					
Principal	8,400	8,700	9,000	9,300	9,700
Interest	1,700	1,400	1,100	800	400
Total	10,100	10,100	10,100	10,100	10,100
<u>Debt Service Fund</u>					
Principal	2,612,500	2,730,200	2,553,500	2,557,200	2,638,100
Interest	1,039,100	964,100	926,400	852,100	731,600
Total	3,651,600	3,694,300	3,479,900	3,409,300	3,369,700
<u>Special Highway Fund</u>					
Principal	595,500	595,500	1,164,600	1,164,600	1,169,600
Interest	123,200	122,300	235,300	234,400	233,400
Total	718,700	717,800	1,399,900	1,399,000	1,403,000
<u>Infrastructure Special Sales Tax Fund</u>					
Principal	500,000	520,000	530,000	550,000	560,000
Interest	149,700	134,800	119,100	103,000	86,100
Total	649,700	654,800	649,100	653,000	646,100
<u>Electric Fund</u>					
Principal	80,000	618,400	855,500	855,500	860,500
Interest	18,300	37,700	45,100	42,600	40,000
Total	98,300	656,100	900,600	898,100	900,500
<u>Wastewater Fund</u>					
Principal	2,428,500	2,616,700	1,166,700	1,386,300	2,609,000
Interest	393,900	321,600	241,400	227,600	253,500
Total	2,822,400	2,938,300	1,408,100	1,613,900	2,862,500
<u>Water Fund</u>					
Principal	487,200	615,800	1,692,100	1,702,100	1,828,500
Interest	79,500	72,500	102,900	90,500	82,200
Total	566,700	688,300	1,795,000	1,792,600	1,910,700
<u>Airport Fund</u>					
Principal	35,000	35,000	373,500	35,000	392,800
Interest	17,100	30,700	30,000	15,800	15,100
Total	52,100	65,700	403,500	50,800	407,900
<u>Main St. Marketplace CID</u>					
Principal	-	146,700	154,800	163,300	172,300
Interest	228,700	305,000	296,900	288,400	279,400
Total	228,700	451,700	451,700	451,700	451,700
<u>Totals</u>					
Principal	6,747,100	7,887,000	8,499,700	8,423,300	10,240,500
Interest	2,051,200	1,990,100	1,998,200	1,855,200	1,721,700
Total	8,788,200	9,867,000	10,487,800	10,268,400	11,952,100

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 12/31/18)

Assessed Valuation (1)	\$214,501,523
Legal Debt Limit (30%)	64,350,457
General Obligation Bonds	44,030,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(17,461,202)</u>
Total net debt applicable to limit	<u>\$26,568,798</u>
Debt Margin	\$37,781,659



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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2009-A Bull Creek Lift (redeem)	9/1/2009	10/1/2019	2.0-3.7	100,000	10,000	April, Oct.	October	370	10,000	0	0
2009-A University Park BD (re)	9/1/2009	10/1/2024	2.0-4.0	2,895,000	1,340,000	April, Oct.	October	52,125	1,340,000	0	0
2009-A Kill Creek Drive/Water	9/1/2009	10/1/2024	2.0-4.0	2,542,972	1,170,000	April, Oct.	October	45,516	1,170,000	0	0
2009-A Electric Improvements	9/1/2009	10/1/2019	2.0-3.7	2,167,028	245,000	April, Oct.	October	9,066	245,000	0	0
2010-A Moonlight Road	9/1/2010	10/1/2030	2.0-3.6	2,770,000	1,845,000	April, Oct.	October	58,636	120,000	55,636	135,000
2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	940,000	April, Oct.	October	30,346	60,000	29,146	60,000
2012-A Kill Creek Sewer BD (2/1/2012	8/1/2032	1.0-3.0	3,995,000	3,035,000	Feb., Aug.	August	71,582	180,000	68,432	185,000
2012-C Refunding KDHE Loan	4/1/2012	9/1/2021	2.0-4.0	1,174,500	4,240,000	Mar., Sept.	September	169,600	1,350,000	115,600	1,415,000
2013-A Refunding (ref 2004D)	3/27/2013	10/1/2019	2.0-2.25	750,000	290,000	April, Oct.	October	5,888	115,000	3,588	35,000
2014-A USD 231 School Camp	4/10/2014	10/1/2029	2.0-3.125	3,950,000	3,075,000	April, Oct.	October	83,068	245,000	78,168	250,000
2014-A White Drive Sanitary S	4/10/2014	10/1/2029	2.0-3.125	945,000	735,000	April, Oct.	October	19,844	60,000	18,644	60,000
2014-B Refunding (ref KDOT	12/23/2014	10/1/2029	2.0-3.0	695,000	540,000	April, Oct.	October	13,562	45,000	12,662	45,000
2014-B Refunding (ref KDOT	12/23/2014	10/1/2029	2.0-3.0	2,905,000	2,250,000	April, Oct.	October	56,400	185,000	52,700	185,000
2014-B Improvement Bonds (A	12/23/2014	10/1/2022	2.0-3.0	540,000	280,000	April, Oct.	October	5,600	70,000	4,200	70,000
2015-A Refunding (ref KDHE	7/15/2015	8/1/2026	3.00	3,945,000	2,900,000	April, Oct.	October	87,000	380,000	75,600	390,000
2016-A Streets Phase 1	12/29/2016	10/1/2026	3.00	1,380,000	1,125,000	April, Oct.	October	33,750	125,000	30,000	130,000
2016-A Partial Net Cash Ref 20	12/29/2016	10/1/2028	3.00	1,490,000	1,450,000	April, Oct.	October	43,500	130,000	39,600	130,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	695,000	April, Oct.	October	19,925	80,000	18,325	80,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	1,225,000	April, Oct.	October	33,788	120,000	30,188	125,000
2017-A Partial Net Cash Ref 20	12/20/2017	10/1/2024	3.00	2,155,000	2,120,000	April, Oct.	October	63,600	20,000	63,000	390,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	12,835,000	April, Oct.	October	498,900	445,000	481,100	465,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	155,000	April, Oct.	October	7,600	15,000	7,000	15,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	1,530,000	April, Oct.	October	75,100	140,000	69,500	145,000
2019-A Temp Notes, Tuscan F	6/12/2019	10/1/2021	0.02	3,725,000	0	April, Oct.	October	19,173	0	63,325	0
2019-B So. Lift Station and Ov	6/12/2019	10/1/2028	1.85%-2.50%	1,970,000	0	April, Oct.	October	12,529	0	41,380	200,000
Total G.O. Bonds					44,030,000			1,516,468	6,650,000	1,357,794	4,510,000
Revenue Bonds:											
2012A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	1,295,000	May, Nov.	November	27,076	395,000	19,176	430,000
Total Revenue Bonds					1,295,000			27,076	395,000	19,176	430,000
Other:											
State of KS Revolv Loan - 200	11/6/06	9/1/27	2.40	3,483,009	1,478,618	March, Sept.	March, Sept	38,212	147,529	34,277	151,465
State of KS Revolv Loan- 2012	8/7/12	3/1/34	2.05	10,167,808	8,259,855	March, Sept.	March, Sept	187,410	449,132	177,019	459,521
Total Other					9,738,473			225,622	596,661	211,296	610,986
Total Indebtedness					55,063,473			1,769,166	7,641,661	1,588,266	5,550,986

A

Account Description

The title in each program detail explaining various line items.

Account Fund Structure

Traditional means of categorizing various activities by particular fund.

Accrual Basis

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

Ad Valorem Property Tax

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

Ad Valorem Tax Levy

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

Annexation

Territory added to the city.

Annual Operating Budget

A budget applicable to a single fiscal year.

Appropriation

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

Assessed Valuation

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

Audit

A systematic collection of evidence needed to obtain reasonable assurance about whether the financial statements are free from material misstatement and to test internal controls.

B

Back Tax Collection

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

Balanced Budget

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

Beer and Liquor Licenses

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

Billable Gallons

The number of gallons of water billed by the utility billing division throughout any given period.

Bond

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

Bond Rating

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

Budget

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

Budget Amendment

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

Budget Fund

A fund that is required by statute to be budgeted. This fund will have expenditures in all three columns of the fund page.

Budget Hearing

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

Budget Law

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

Budget Overview

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating

funds. Spreadsheets and charts are used to convey budgetary information on city funds.

Budget Workshop

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

C

Comprehensive Annual Financial Report (CAFR)

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

Capital Improvement Program (CIP)

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

Capital Improvement Reserve Fund

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

Capital Outlay

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

Capital Project Funds

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

Cash Basis Law

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

Charges for Services

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

City Sales Tax

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

City/County Highway

See Special City and County Highway.

Commodities

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

Community Development Block Grant (CDBG)

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

Community Improvement District (CID)

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

Contractual Services

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

Current Assets

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

Current Liabilities

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

Current Year

The fiscal and budget year that applies to present time.

D**Debt**

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

Debt Service

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

Debt Service Fund

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

Delinquent Taxes

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

Department

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

Depreciation

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

E**Encumbrances**

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

Employee Benefits

Benefits provided for employees.

Enterprise Fund

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

Excise Taxes

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

Exempt

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

Expenditure

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

F**Facility Improvement**

Capital improvement to build physical above ground structures or improve those structures.

Fines and forfeitures

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

Fiscal Year (FY)

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

Franchise Fee

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

Full-Time Equivalent (FTE)

Acronym for full time equivalent which is a staffing measure. One 40 hour/week position is considered 1 FTE.

Fund

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

Fund Balance

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

G**General Fund**

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

General Obligation Bonds

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

GAAP

Acronym for Generally Accepted Accounting Principles.

Government Finance Officers Association (GFOA)

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

Governmental Accounting Standards Board (GASB)

An independent, non-profit agency whose mission is to establish and improve standards of

state and local governmental accounting and financial reporting.

(source: www.gasb.org)

Governmental Funds

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

Grants

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

H**Home Rule**

Either city constitutional or county statutory authority to exempt a city or county from any law that is not uniformly applicable. Home rule process includes a charter ordinance or resolution, two publications and a protest petition provision.

I**Indebtedness**

See Debt

Infrastructure

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

Initiatives

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

Interest Income/Earnings

Funds earned through investment instruments.

Intergovernmental Revenue

Revenue received from other governmental agencies and municipalities.

Internal Service Funds

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

J

K

Kansas City Power & Light (KCP&L)

A regulated electric utility serving northwest Missouri and eastern Kansas counties.
(source: www.kcpl.com)

L

Lease Purchase

A contractual agreement which entitles one party the right to use property for a specific period of time and includes a provision for purchase of the property.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Licenses and Permits

Revenue category including but not limited to building permits, construction permits and lake dock permits. Various licenses include liquor, business and animal licenses.

Local Alcoholic Liquor Tax

K.S.A. 79-41a01 et seq., as amended levies a 10% gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The money is distributed on March 15, June 15, September 15 and December 15.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Major Fund

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item. A fund may also be classified as a major fund for qualitative reasons, such as a fund that is viewed as particularly important because of public interest or for consistency.

Mill Levy

Assessed property tax rate used to impose taxes for the support of governmental activities. A mill levy is expressed as one dollar of tax per \$1,000 of assessed valuation.

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax

Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located. Distributions are received every other month beginning in January.

N

Non-Exempt

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

O

Ordinance

A law set forth by a governmental authority.

Operating Expenditures

A category of recurring expenses, other than personal services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, and utilities.

Organizational Chart

A flow chart showing the chain of command and structure of the city.

P

Park Sales Tax

Retailers' sales tax in the amount of one-half of one percent (0.5%) levied in the City of Gardner for the purpose of renovations and expansion of the Gardner swimming pool, development of a

new community park, and all things related and necessary to such projects. Park sales tax was effective on January 1, 2006 and will sunset December 31, 2015.

Personal Property

Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

Personal Services

Expenditure classification for salaries, wages, and fringe benefits of City employees.

Personnel Summary

Detailed summaries of all full-time and part-time personnel by program.

Priority-Based Budgeting

Allocates resources in the budget to desired outcomes and results identified by the governing body.

Programs

A division of each department or a specific function related to that department.

Program Classification

A grouping of various programs by function.

Program Description

A detailed interpretation of each particular program and its function within the overall organization.

Property Tax

See Ad Valorem Property Tax.

Proprietary Funds

Funds that are used to account for operations that are financed and operated in a manner similar to a private business enterprise. Proprietary funds include enterprise funds and internal service funds.

Q

R

Reserves

Funds set aside to support unknown or unforeseen disbursements of a legal or

emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

Revenue

All money that the government receives as income. It includes such things as tax payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

Revenue Analysis

A detailed description of the revenue sources by particular fund for different fiscal years.

Revenue Bonds

Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments.

S

Special Assessment

A compulsory charge made against certain properties to pay all or part of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Park Sales Tax

See Park Sales Tax.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Strategic Goals

Budget priorities established by the governing body which guide the vision for the city.

T

Tax Increment Financing (TIF)

Pursuant to the Kansas Tax Increment Financing Act, KSA 12-17 70 et. seq., as amended, Kansas municipalities are authorized to establish Redevelopment Districts and prepare Tax Increment Financing Redevelopment Project Plans. TIF allows municipalities to pay for public improvements related to redevelopment districts whereby the property taxes in a district are frozen, and the incremental increase in property taxes due to a new development, as well as a city's unrestricted 1% sales tax generated as a

result of the development, can go to pay eligible project costs. Eligible project costs may include horizontal infrastructure improvements, land acquisition costs, demolition costs, and other fees associated with project redevelopment within a redevelopment district.

Transient Guest Tax

A transient guest tax of eight percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 18.

U

Use Tax

A tax on goods from outside Kansas purchased by individuals and businesses in Kansas which are used, stored or consumed in Kansas.

V

W

X

Y

Z

LIST OF ACRONYMS

Definitions for each are included in the glossary above.

ADA

Americans with Disabilities Act

CAFR

Comprehensive Annual Financial Report

CARS

County Assistance Road System

CDBG

Community Development Block Grant

CID

Community Improvement District

CIE

Capital Improvement Element

CIP

Capital Improvement Program

CMMS

Computerized Maintenance Management System

CPI

Consumer Price Index

CVB

Convention & Visitors Bureau

CVSA

Commercial Vehicle Safety Alliance

EOY

End of Year

FAA

Federal Aviation Administration

FTE

Full-Time Equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

GFOA

Government Finance Officers Association

GO

General Obligation

HDHP

High Deductible Health Plan

HMO

Health Maintenance Organization

HSA

Health Savings Account

ISSTF

Infrastructure Special Sales Tax Fund

IT

Information Technology

GLOSSARY OF TERMS



JIMS

Justice Information Management System

KC

Kansas City

KCADC

Kansas City Area Development Council

KCP&L

Kansas City Power & Light

KDOT

Kansas Department of Transportation

KMEA

Kansas Municipal Energy Agency

K.S.A.

Kansas Statutes Annotated

LAVTRF

Local Ad Valorem Tax Reduction Fund

LKM

League of Kansas Municipalities

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MW

Megawatt

NPDES

National Pollutant Discharge Elimination System

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

SWEDC

Southwest Johnson County Economic Development Council

SUV

Sport Utility Vehicle

TIF

Tax Increment Financing

USD

Unified School District

WWTP

Wastewater Treatment Plant

YTD

Year to Date