

General Fund Revenue Summary

ACCOUNT	REVENUE SOURCE	2009 Actual	2010 Budget	2010 Estimate	2011 Budget	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected
Taxes										
001										
311.01	Ad Valorem Property Tax	2,697,165	2,745,500	2,714,000	2,744,000	2,744,000	2,799,000	2,911,000	3,086,000	3,331,000
311.02	Back Tax Collections	64,449	54,600	80,000	70,000	70,000	70,000	70,000	70,000	70,000
311.10	Motor Vehicle Tax	324,701	342,000	332,000	342,000	352,300	369,900	388,400	407,800	428,200
	Total	3,086,315	3,142,100	3,126,000	3,156,000	3,166,300	3,238,900	3,369,400	3,563,800	3,829,200
312.01	Mowing Special Assessments	3,691	1,500	3,700	2,000	2,000	2,000	2,000	2,000	2,000
	Total	3,691	1,500	3,700	2,000	2,000	2,000	2,000	2,000	2,000
313.01	City Sales Tax	1,098,831	1,103,000	1,113,000	1,124,000	1,146,000	1,180,000	1,215,000	1,264,000	2,115,000
313.02	County Sales Tax	1,226,433	1,264,000	1,178,000	1,202,000	1,238,000	1,288,000	1,340,000	1,407,000	1,477,000
020.00	City Use Tax	300,056	309,000	255,000	260,000	268,000	276,000	287,000	298,000	313,000
019.00	County Use Tax	149,949	196,000	131,000	120,000	125,000	130,000	138,000	146,000	155,000
	Total	2,775,269	2,872,000	2,677,000	2,706,000	2,777,000	2,874,000	2,980,000	3,115,000	4,060,000
318.01	Natural Gas Franchise	163,022	193,000	173,000	187,000	196,000	206,000	216,000	227,000	238,000
318.02	Telephone Franchise	49,424	52,000	47,000	46,000	45,000	44,000	43,000	42,000	41,000
318.03	Cable Television Franchise	160,864	164,000	161,000	167,000	175,000	184,000	195,000	207,000	219,000
	Electric Franchise (KCPL)	22,790	23,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000
	Total	396,100	432,000	404,000	424,000	441,000	460,000	481,000	504,000	527,000
	Taxes Subtotal	6,261,375	6,447,600	6,210,700	6,288,000	6,386,300	6,574,900	6,832,400	7,184,800	8,418,200
Licenses/Permits										
321.01	Business Licenses & Payments	1,425	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
321.02	Beer and Liquor License	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
	Total	6,225	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
322.01	Building & Construction Permits	188,938	100,000	100,000	100,000	150,000	150,000	200,000	200,000	200,000
322.02	Animal Licenses & Impoundment	13,141	15,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
322.03	Lake Permits	2,036	3,000	3,000	2,600	2,600	2,600	2,600	2,600	2,600
	Total	204,115	118,000	116,000	115,600	165,600	165,600	215,600	215,600	215,600
	Licenses/Permits Subtotal	210,340	124,200	122,200	121,800	171,800	171,800	221,800	221,800	221,800
Intergovernmental										
331.01	Grants	69,377	82,000	69,000	69,000	71,000	73,000	75,000	77,000	79,000
	Total	69,377	82,000	69,000	69,000	71,000	73,000	75,000	77,000	79,000
335.03	Local Alcoholic Liquor Tax	29,050	31,500	29,000	29,000	29,900	30,800	32,300	33,900	35,600
	Total	29,050	31,500	29,000	29,000	29,900	30,800	32,300	33,900	35,600
	Intergovernmental Subtotal	98,427	113,500	98,000	98,000	100,900	103,800	107,300	110,900	114,600
Charges for Service										
341.01-02	Copies/Plans/Codes	3,288	5,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
341.02	Miscellaneous	28,258	40,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000
341.02-01	Returned Checks	5,580	6,000	5,600	6,000	6,000	6,000	6,000	6,000	6,000
341.02-02	Reimbursed Expense	471	-	-	-	-	-	-	-	-
341.02-03	Insurance Proceeds	-	2,000	5,200	2,000	2,000	2,000	2,000	2,000	2,000
	Total	37,597	53,000	43,800	46,000	46,000	46,000	46,000	46,000	46,000
347.01	Recreation Programs	140,070	155,000	215,000	215,000	226,000	237,000	249,000	261,000	274,000
347.02	Instructional Recreation Fees	7,415	7,700	7,700	8,100	8,500	8,900	9,300	9,800	10,300
347.03	Swimming Pool Fees	340,070	350,000	330,000	330,000	330,000	346,500	346,500	363,800	363,800
347.04	Swimming Lessons	26,780	28,000	31,700	33,000	34,000	35,000	36,000	37,000	38,000
347.05	Special Events	28,019	25,000	20,000	20,000	25,000	25,000	25,000	25,000	25,000
347.06	Concessions	139,947	137,300	130,000	130,000	134,000	138,000	142,000	146,000	150,000
347.07	Advertising	9,714	15,100	11,000	11,000	11,000	11,000	11,000	11,000	11,000
347.09	Tournaments	12,891	18,000	26,500	22,000	23,000	24,000	25,000	26,000	27,000
347.11	Facility Rental	32,433	25,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Total	737,339	761,100	801,900	799,100	821,500	855,400	873,800	909,600	929,100
348.02	Inspection Fees	21,018	7,000	7,000	7,000	8,000	9,000	10,000	11,000	12,000
348.03	Zoning and Subdivision Fees	2,183	4,000	2,200	2,500	3,000	3,500	4,000	4,500	5,000
348.04	Street Signs	720	1,000	-	1,000	1,100	1,200	1,300	1,400	1,500
	Total	23,921	12,000	9,200	10,500	12,100	13,700	15,300	16,900	18,500
349.01	Court Fines	237,739	260,000	200,000	204,000	208,000	212,000	216,000	220,000	224,000
349.02	Court Fees	25,509	29,500	22,000	22,700	23,400	24,100	24,800	25,500	26,300
349.03	Diversion	30,295	38,500	28,000	28,800	29,700	30,600	31,500	32,400	33,400
	Total	293,543	328,000	250,000	255,500	261,100	266,700	272,300	277,900	283,700
	Charges for Service Subtotal	1,092,400	1,154,100	1,104,900	1,111,100	1,140,700	1,181,800	1,207,400	1,250,400	1,277,300
Business-type Activity										
361.01	Interest on Idle Funds	14,157	17,500	17,500	18,000	18,000	18,500	19,100	19,700	20,700
	Total	14,157	17,500	17,500	18,000	18,000	18,500	19,100	19,700	20,700
362.02	Royalties	1,236	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Total	1,236	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Business - Type Activity Subtotal	15,393	18,500	18,500	19,000	19,000	19,500	20,100	20,700	21,700
078.00	Electric Fund Transfer	678,100	712,100	712,100	749,100	790,700	841,000	894,500	944,300	1,001,000
076.00	Water Fund Transfer	57,300	60,700	60,700	64,300	68,200	72,300	76,600	81,200	86,100
077.00	Wastewater Fund Transfer	107,300	110,700	110,700	114,300	118,200	122,300	126,600	131,100	135,800
391.96	Other Transfers - TIF	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
391.10	Other Transfers - BD	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Other Transfers - TIF extension	-	-	-	150,000	150,000	150,000	150,000	-	-
391.96	Other Transfers - Risk	1,300	93,000	93,000	-	-	-	-	-	-
391.96	Other Transfers - CIP	-	400,000	400,000	60,000	-	-	-	-	-
	Total	899,000	1,431,500	1,431,500	1,192,700	1,182,100	1,240,600	1,252,700	1,161,700	1,228,200
073.00	Sale of City Property	-	-	-	90,000	-	-	-	-	-
	Total	-	-	-	90,000	-	-	-	-	-
	Subtotal	899,000	1,431,500	1,431,500	1,282,700	1,182,100	1,240,600	1,252,700	1,161,700	1,228,200
	Fund Revenues Total	8,576,935	9,289,400	8,985,800	8,920,600	9,000,800	9,292,400	9,641,700	9,950,300	11,281,800
	% increase between years	0%		5%	-1%	1%	3%	4%	3%	13%
	Property Tax as % of total revenue	36%	34%	35%	35%	35%	35%	35%	36%	34%
	Sales Taxes as % of total revenue	32%	31%	30%	30%	31%	31%	31%	31%	36%
	Transfers as % of total revenue	10%	15%	16%	13%	13%	13%	13%	12%	11%

**City of Gardner
Revenue Summary
General Fund**

Ad Valorem Property Tax

Description

Revenue from an ad valorem tax on all real and personal property based on assessed valuation established by the County Appraiser. Property is appraised annually as of January 1 to determine its fair market value. To arrive at an assessed valuation, the fair market value is multiplied by the following classification percentages established by State law.

Real Property	Assessment Rate
Residential	11.5%
Mobile Homes	11.5%
Agricultural	30.0%
Vacant	12.0%
Not for Profit	12.0%
Public utility (not RR)	33.0%
Commercial	25.0%
Other	30.0%

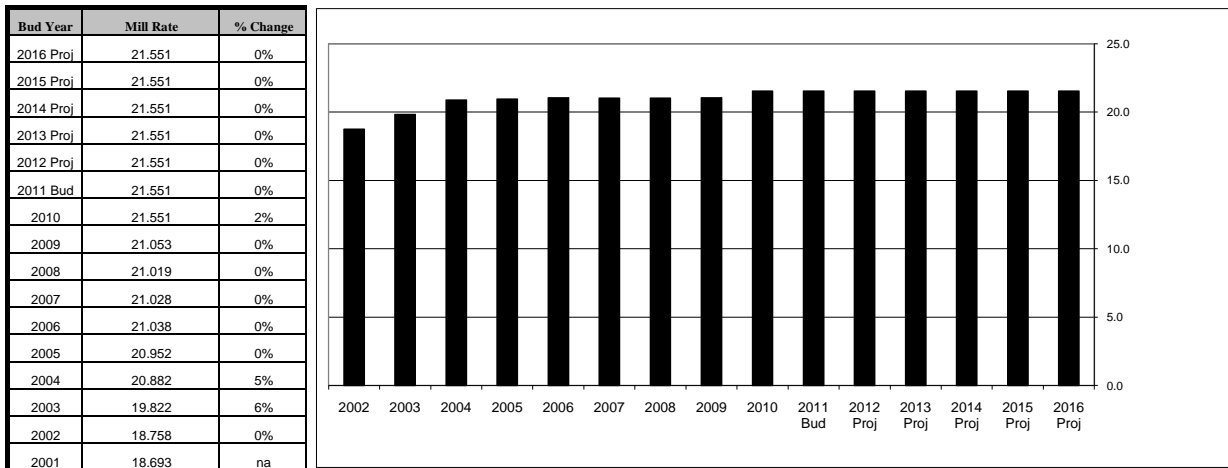
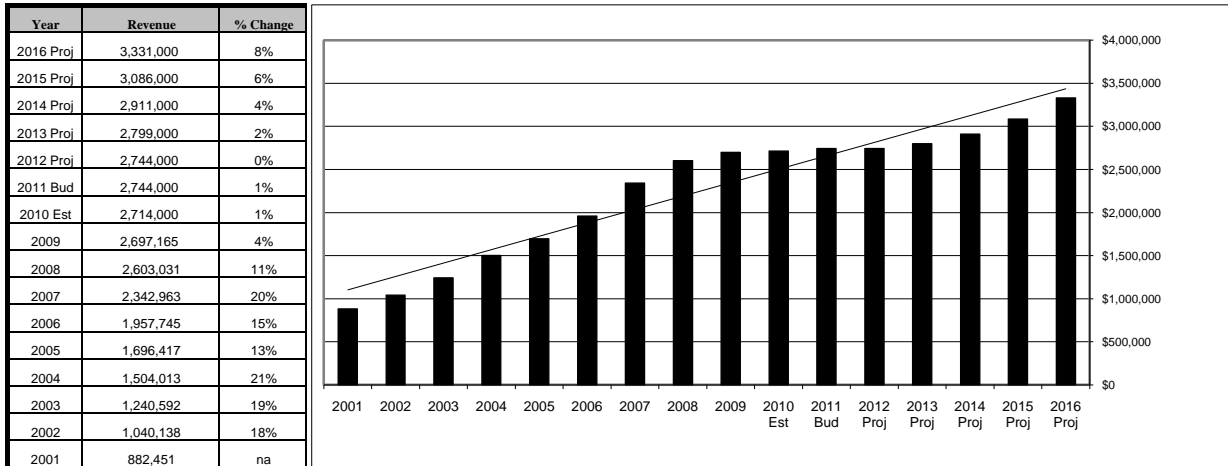
Personal Property	Assessment Rate
Commercial	25.0%
Mineral Leaseholds	25% - 30%
Public utility (not RR)	33.0%
Vehicles	20.0%
Other	30.0%

In 2007, the State Legislature removed new commercial and industrial equipment from the tax levy.

In 2010, Council increased mill by .5

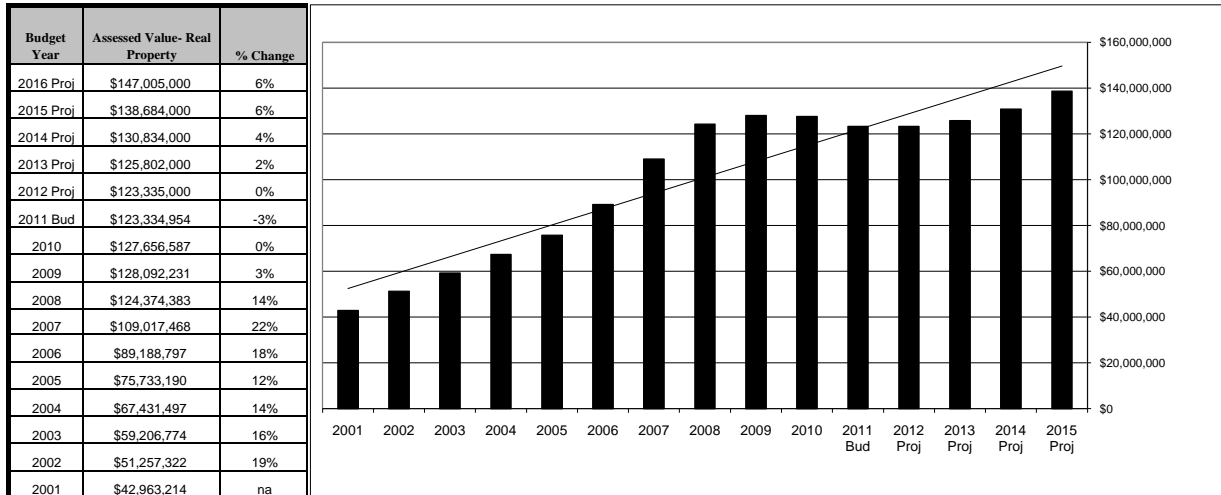
Fee Schedule

The Johnson County Clerk establishes the property tax mill levy (rate) based upon the total taxes to be assessed by the City. Revenue distributed by the Johnson County Treasurer in January, March, June, and September.



**City of Gardner
Revenue Summary
General Fund**

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Revenue Summary
General Fund**



Budget Year	Assessed Value- Real Property	Assessed Value- Personal Property	Assessed Value- Utility	Total Assessed value	% change Real	% change Personal	% change Utility
2016 Proj	\$147,005,000	\$4,193,000	\$3,757,000	\$154,955,000	6%	6%	6%
2015 Proj	\$138,684,000	\$3,956,000	\$3,544,000	\$146,184,000	6%	6%	6%
2014 Proj	\$130,834,000	\$3,732,000	\$3,343,000	\$137,909,000	4%	4%	4%
2013 Proj	\$125,802,000	\$3,588,000	\$3,214,000	\$132,604,000	2%	2%	2%
2012 Proj	\$123,335,000	\$3,518,000	\$3,151,000	\$130,004,000	0%	0%	0%
2011 Bud	\$123,334,954	\$ 3,517,776	\$ 3,150,830	\$130,003,560	-13%	-8%	-4%
2010	\$127,656,587	\$ 4,024,574	\$ 3,419,609	\$135,100,770	-11%	8%	0%
2009	\$128,092,231	\$ 4,527,597	\$ 3,152,055	\$135,771,883	-7%	-4%	2%
2008	\$124,374,383	\$ 4,882,468	\$ 3,275,792	\$132,532,643	-15%	1%	12%
2007	\$109,017,468	\$ 5,742,841	\$ 3,236,860	\$117,997,169	-3%	1%	20%
2006	\$89,188,797	\$ 5,931,933	\$ 3,191,764	\$98,312,494	1%	13%	16%
2005	\$75,733,190	\$ 5,871,110	\$ 2,824,390	\$84,428,690	4%	-18%	10%
2004	\$67,431,497	\$ 5,619,516	\$ 3,427,483	\$76,478,496	3%	15%	13%
2003	\$59,206,774	\$ 5,468,351	\$ 2,981,465	\$67,656,590	-5%	19%	14%
2002	\$51,257,322	\$ 5,742,119	\$ 2,512,253	\$59,511,694	4%	2%	17%
2001	\$42,963,214	\$ 5,501,395	\$ 2,451,170	\$50,915,779			

**City of Gardner
Revenue Summary
General Fund**

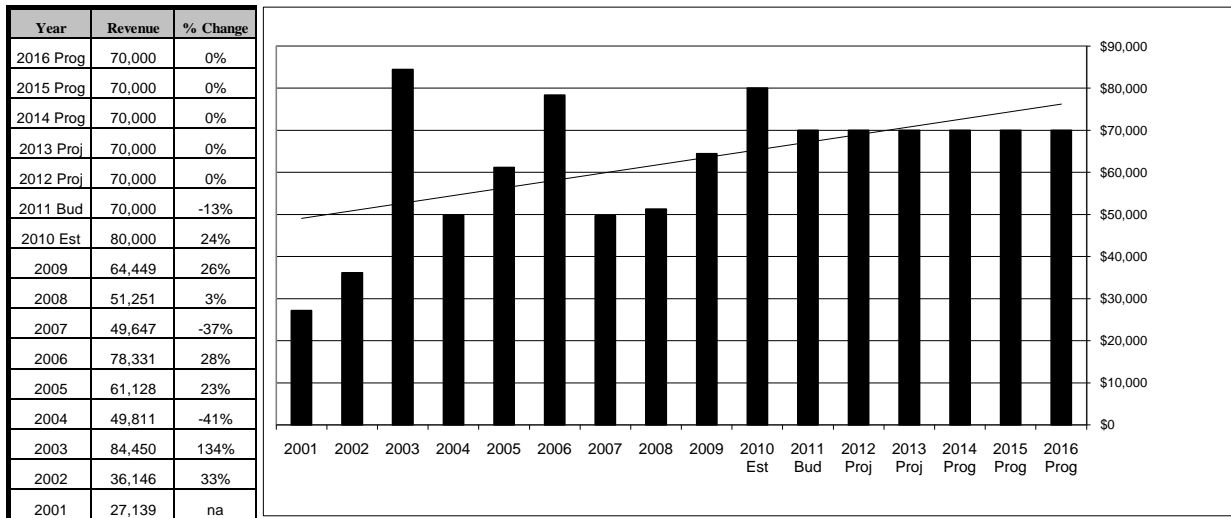
Back Tax Collections

Description

Collection of delinquent property taxes due in previous years.

Fee Schedule

The property tax rate varies slightly from year to year. The rate paid is the property tax levy applied in the appropriate year plus penalties and accrued interest charges. Revenue received in January and October.



**City of Gardner
Revenue Summary
General Fund**

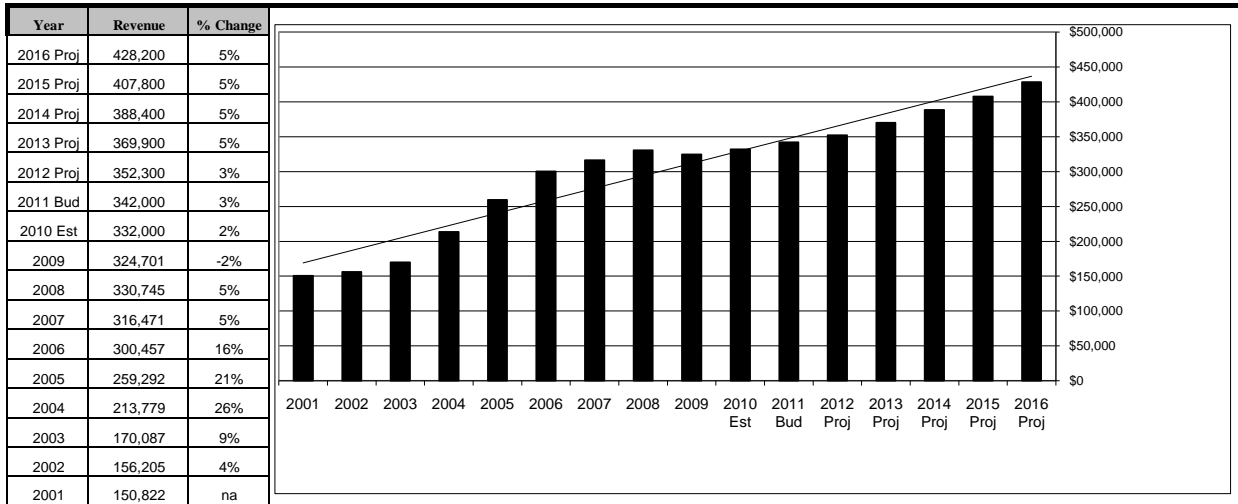
Motor Vehicle Tax

Description

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.

Fee Schedule

Vehicle Tax revenue is proportionally allocated to the General Fund and the Bond and Interest Fund on the basis of relative property taxes for the prior year. Distributions are received in January, March, June, September and October



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General Fund**

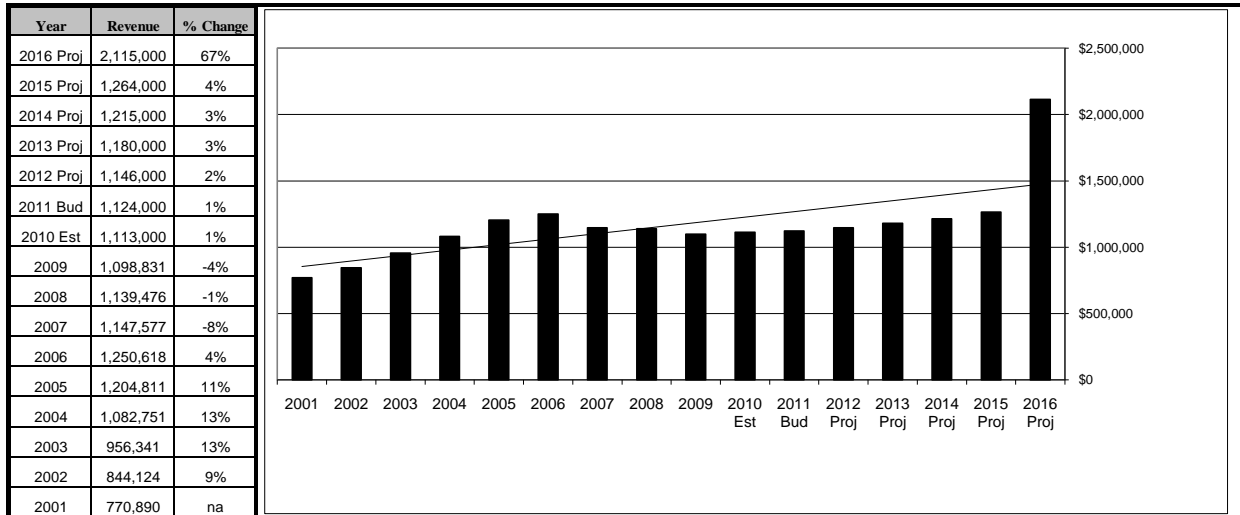
City Sales Tax

Description

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 affect on November 1, 1982. The second one-half (\$.005) of the sales tax was approved on November 8, 1988 and took affect on January 1, 1989.

Fee Schedule

One cent (\$.01) per \$1.00 of sales. Revenue received monthly. January and February revenues are accounted for in the previous year because of the two month lag between vendor sales and the resulting revenue being received by the City.



Notes

Park Sales Tax

On June 7, 2005, voters approved an additional one-half (\$.005) cent sales tax as a "Park Sales Tax" to finance the construction of the City's Aquatic Center and Celebration Park. The tax was effective January 1, 2006 and sunsets December 31, 2015. Because the tax is restricted as to its use, it is collected in the Park Sales Tax Fund specifically for the aforementioned purposes. Due to the two-month lag between vendor sales and revenue collection by the City, revenues for this tax will be received from March 2006 through February 2016.

Destination-Based Sourcing

Effective July 1, 2003, Kansas became a "destination-based" sourcing state. Under these rules, the rate of sales tax due is the sales tax rate in effect where the purchaser takes delivery of the purchased item. As vendors were not required to be fully compliant with this change until January 2005, the effect of the change became most noticeable in late 2004 and early 2005.

Tax-Increment Financing

WalMart opened within a TIF in Oct 2006. Estimated to close TIF June 2015. The sales tax received from Walmart sales goes to the TIF until then.

**City of Gardner
Revenue Summary
General Fund**

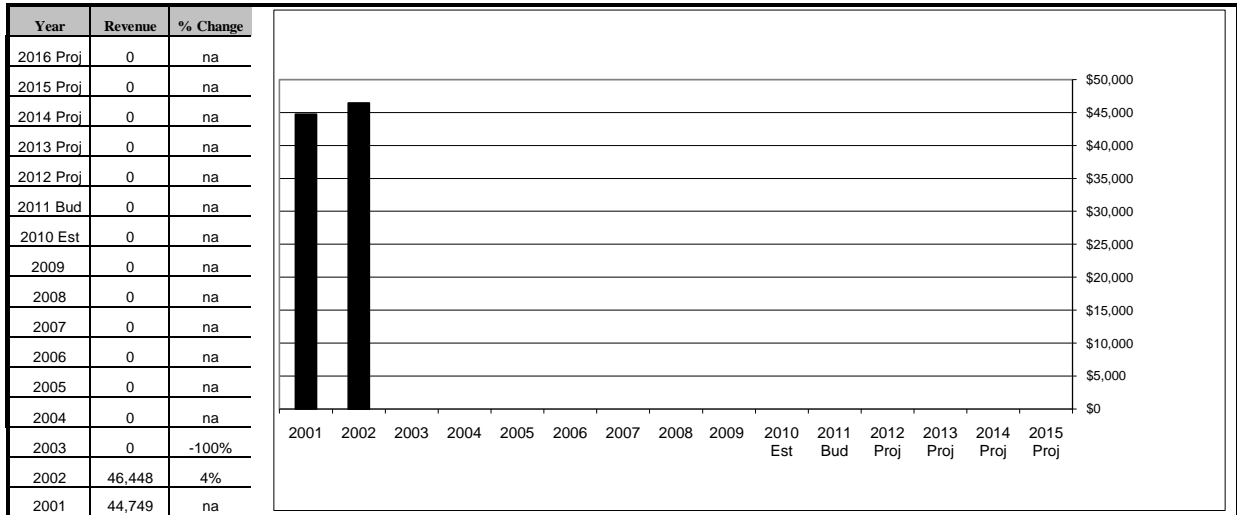
Local Ad Valorem Tax Reduction Fund

Description

Under K.S.A. Supp. 79-2959, all local taxing subdivisions other than school districts receive money from the state's Local Ad Valorem Tax Reduction Fund (LATRF). This Fund receives revenue equal to 4.5% of total state sales and use tax collections.

Fee Schedule

LAVTR money is first distributed to counties based 65% on population and 35% on valuation. On receipt of the money, the County Treasurer distributes the money to all taxing subdivisions within the County on the basis of relative property taxes levied for the previous year, excluding state and school district taxes. As a "demand transfer", this money is subject to appropriation each year by the Legislature. The Legislature stopped appropriating this transfer in 2003. Council initiated a property tax mill rate increase to offset the loss.



Notes

**City of Gardner
Revenue Summary
General Fund**

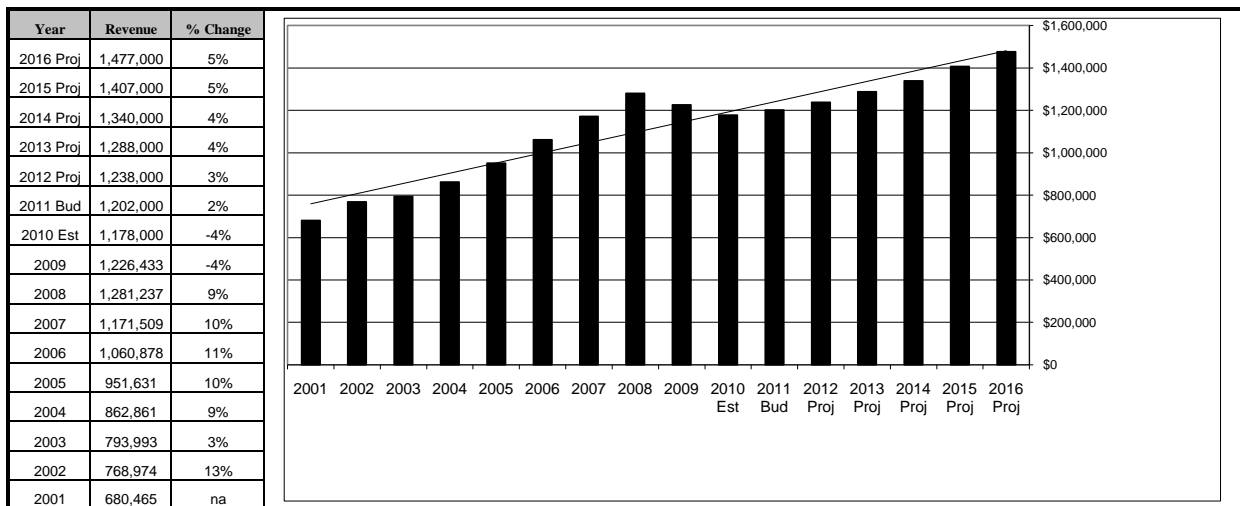
County Sales Tax

Description

Sales tax on goods and services sold within Johnson County. Proceeds are collected by the State and returned to the County and City.

Fee Schedule

\$.01225 per \$1.00 of sales. The county levies 5 different sales taxes: "Local" sales tax, Stormwater sales tax, two separate sales taxes for Public Safety, and a "Research Triangle Tax." The "Local" sales tax and both of the sales taxes for Public Safety are shared between the City and the County by state-mandated formulas. The Stormwater sales tax is wholly retained by the County for stormwater management projects. All revenue generated by the "Research Triangle Tax" is distributed to the Johnson County Education Research Triangle Authority. Revenue from these taxes is received monthly. January and February revenues are accounted for in the previous year because of the two month lag between vendor sales and the resulting revenue being received by the City.



Notes

Local Sales Tax - 0.5%

The Local Sales Tax equals one-half of one percent. The methodology for the Local Sales tax is that revenues are distributed to the County and each of the cities in the County according to a state-mandated formula based on population and ad valorem taxing effort.

Stormwater Sales Tax - .10%

The Stormwater Sales Tax equals one-tenth of one percent. All of the funds from this tax are retained by the County for funding Stormwater Management projects. This tax was first levied in 1992.

Public Safety Sales Tax - .25% (also known as "2nd county special" tax)

The original Public Safety Sales Tax equals one-quarter of one percent. Effective July 1, 1995, this sales tax has no sunset date. The first 50% of revenues from this tax go directly to the County, and the second 50% of revenue is distributed using the same methodology as the aforementioned Local Sales tax formula. In general, the County retains approximately 64% of the revenue, and the remaining 36% is distributed among the cities.

2009 Public Safety Sales Tax - .25% (also known as "3rd county special" tax)

This sales tax equals one-quarter of one percent. It was approved by voters in November 2008 and became effective January 1, 2009. This sales tax has no sunset date. It is distributed with the same methodology as the aforementioned Public Safety Sales Tax. Currently, the City's share of this tax is being collected in the Park Improvement Fund.

Research Triangle Tax - .125%

This sales tax equals one-eighth of one percent. It was approved by voters in November 2008 and became effective April 1, 2009 for the purpose of supporting education and research projects and programs at Johnson County locations of the University of Kansas, Kansas State University, and the University of Kansas Medical Center. This sales tax has no sunset date. Although it is collected in the same manner as other countywide retailers' sales taxes, 100% of the sales tax is distributed to the Johnson County Education Research Triangle Authority.

Economic Development Sales Tax (Sunsetted December 31, 2008) - .25% (previously known as "3rd county special" tax)

Although this sales tax sunsetted December 31, 2008, it was "replaced" by the aforementioned Public Safety Sales Tax # 2. Because the distribution methodologies and the amount of the tax are the same for both the tax that sunsetted and the new Public Safety Tax, the City may continue to use the same trending analysis for revenues. This tax was originally effective Jan 1, 2003 with a sunset of December 31, 2005, but it was renewed by voters for an additional 3 years through 2008. During the first 3 years of this tax, the County granted all of their share of the revenue to the Johnson County school districts. When voters renewed the additional 3 years, a formula was instituted wherein the schools were given a maximum of what they received in 2005 based on an annual enrollment formula. The balance of the revenues after 2005 was retained by the County for the County's capital needs. The City's share of this tax was collected in the Park Improvement Fund.

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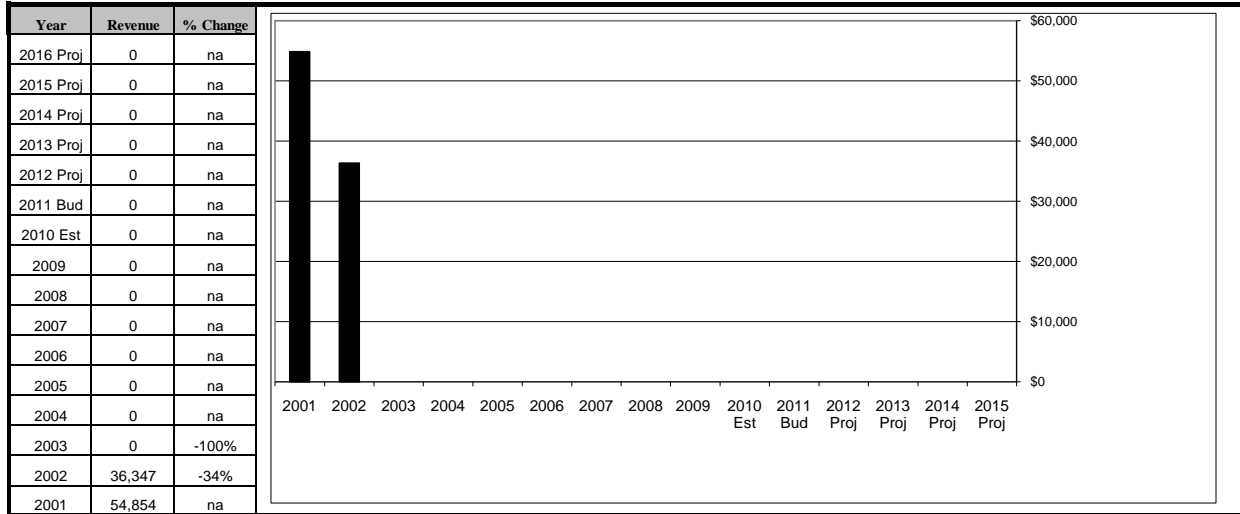
County/City Revenue Sharing

Description

Annually, 2.823% of the revenue from the state's 4.9% sales and use tax collections is allocated to the County/City Revenue Sharing Fund. KSA 79-2964

Fee Schedule

The money is apportioned to each county based on population (65%) and assessed valuation (35%) for the preceding year. The amount apportioned to each county is then paid 50% to cities therein based on population and 50% to the county. Distributions made on July 15 and December 10 of each year. The Legislature has not funded this transfer since 2002.



Notes

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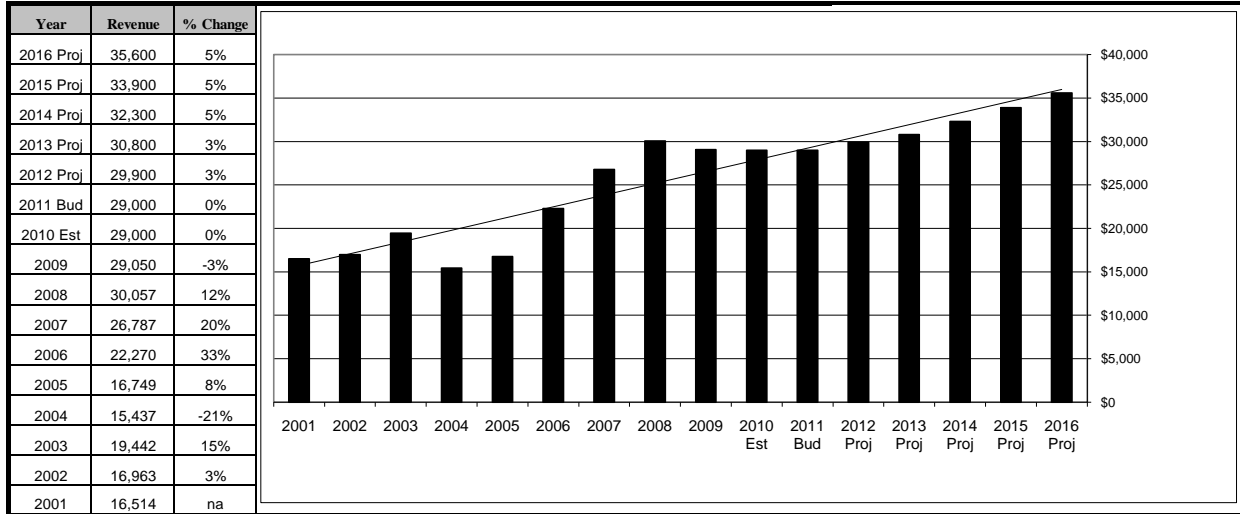
Local Alcoholic Liquor Tax

Description

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. An "equalization" payment is made (if needed) on March 15.

Fee Schedule

Under the original 1979 law, the city share and the county share (revenue from clubs outside cities) is allocated 1/3 to the general fund, 1/3 to a special parks and recreation fund and 1/3 to a special alcohol and drugs program fund.



Notes

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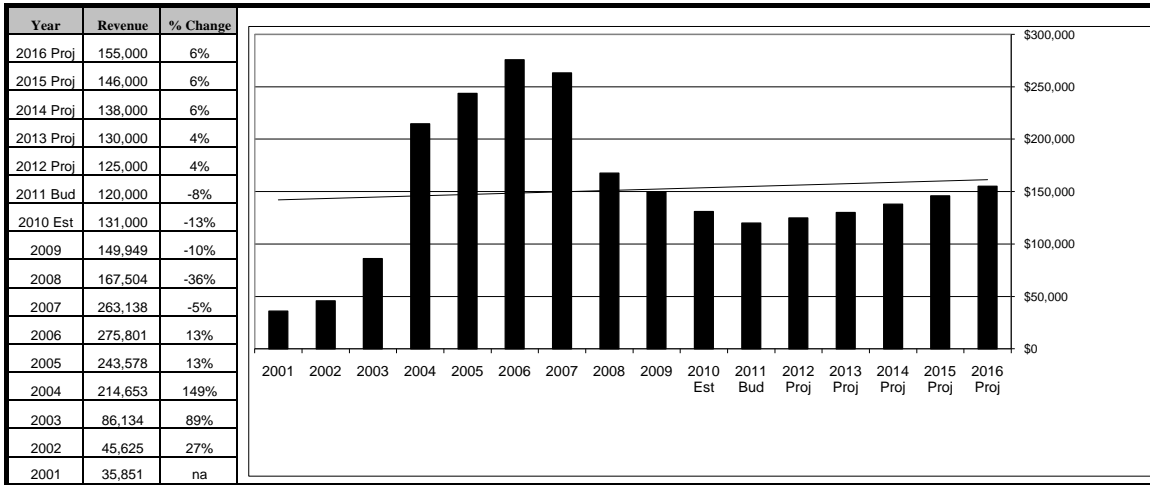
County Compensating Use Tax

Description

A use tax on goods purchased by Kansas individuals or businesses from outside the state and used, stored, or consumed in Kansas on which no sales tax was paid, or a sales tax less than the Kansas rate was paid. Prior to July 1, 2003, the use tax rate was equal to the state sales tax rate of 5.3%. Effective July 1, 2003, Kansas became a "destination-based" sourcing state. Under these rules, the rate of use tax due is the same as the sales tax rate in effect where the purchaser takes delivery of the purchased item. Funds are collected by the state and distributed directly to counties and cities in the same manner as sales tax. The State does not share any portion of its use tax revenue with the City.

Fee Schedule

\$.01225 per \$1.00 of sales. The county levies 5 different sales taxes: "Local" sales tax, Stormwater sales tax, two separate sales taxes for Public Safety, and a "Research Triangle Tax." The "Local" sales tax and both of the sales taxes for Public Safety are shared between the City and the County by state-mandated formulas. The Stormwater sales tax is wholly retained by the County for stormwater management projects. All revenue generated by the "Research Triangle Tax" is distributed to the Johnson County Education Research Triangle Authority. Revenue from these taxes is received monthly. January and February revenues are accounted for in the previous year because of the two month lag between vendor sales and the resulting revenue being received by the City.



Notes

County Comp revenue low for 2008 - 2011 due to reimbursements to companies for overpayment

Destination-Based Sourcing

Effective July 1, 2003, Kansas became a "destination-based" sourcing state. Under these rules, the rate of sales tax due is the sales tax rate in effect where the purchaser takes delivery of the purchased item. As vendors were not required to be fully compliant with this change until January 2005, the effect of the change became most noticeable in late 2004 and early 2005.

**City of Gardner
Revenue Summary
General Fund**

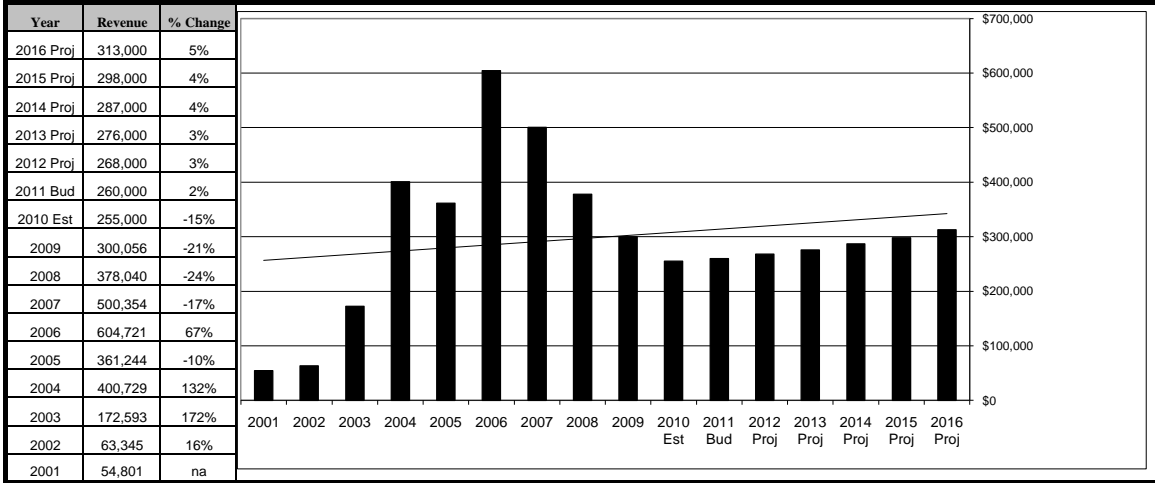
State / City Compensating Use Tax

Description

A use tax on goods purchased by Kansas individuals or businesses from outside the state and used, stored, or consumed in Kansas on which no sales tax was paid, or a sales tax less than the Kansas rate was paid. Prior to July 1, 2003, the use tax rate was equal to the state sales tax rate of 5.3%. Effective July 1, 2003, Kansas became a "destination-based" sourcing state. Under these rules, the rate of use tax due is the same as the sales tax rate in effect where the purchaser takes delivery of the purchased item. Funds are collected by the state and distributed directly to counties and cities in the same manner as sales tax.

Fee Schedule

One cent (\$.01) per \$1.00 of sales. Revenue received monthly. January and February revenues are accounted for in the previous year because of the two month lag between vendor sales and the resulting revenue being received by the City.



Notes

Destination-Based Sourcing

Effective July 1, 2003, Kansas became a "destination-based" sourcing state. Under these rules, the rate of sales tax due is the sales tax rate in effect where the purchaser takes delivery of the purchased item. As vendors were not required to be fully compliant with this change until January 2005, the effect of the change became most noticeable in late 2004 and early 2005.

**City of Gardner
Revenue Summary
General Fund**

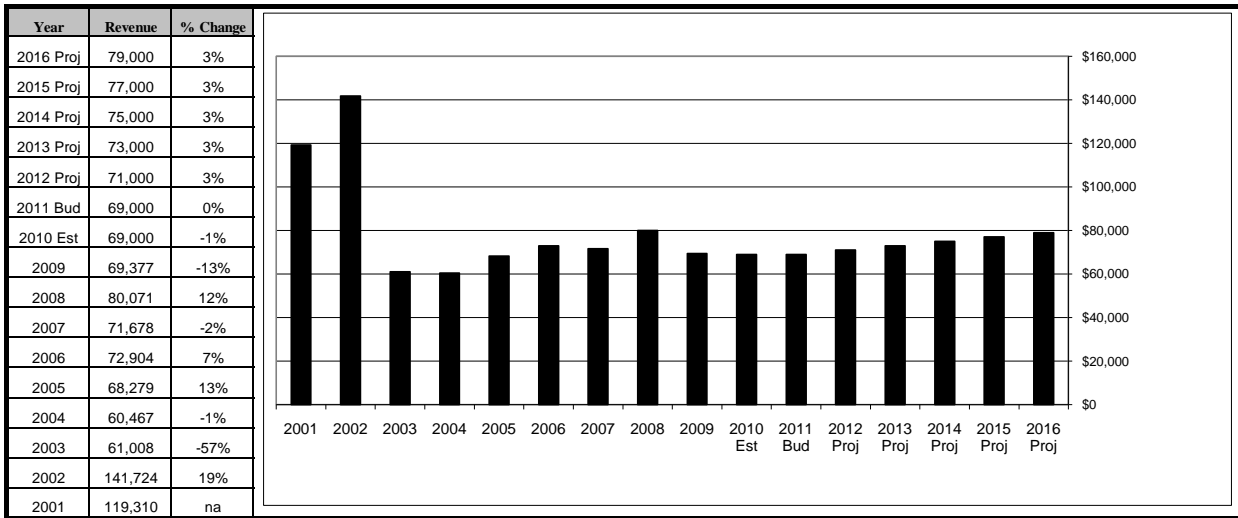
Grants

Description

Received here are payments from Unified School District 231 for provision of two School Resource Officers. COPS grant ended in 2003.

Fee Schedule

Not applicable.



**City of Gardner
Revenue Summary
General Fund**

Beer And Liquor Licenses

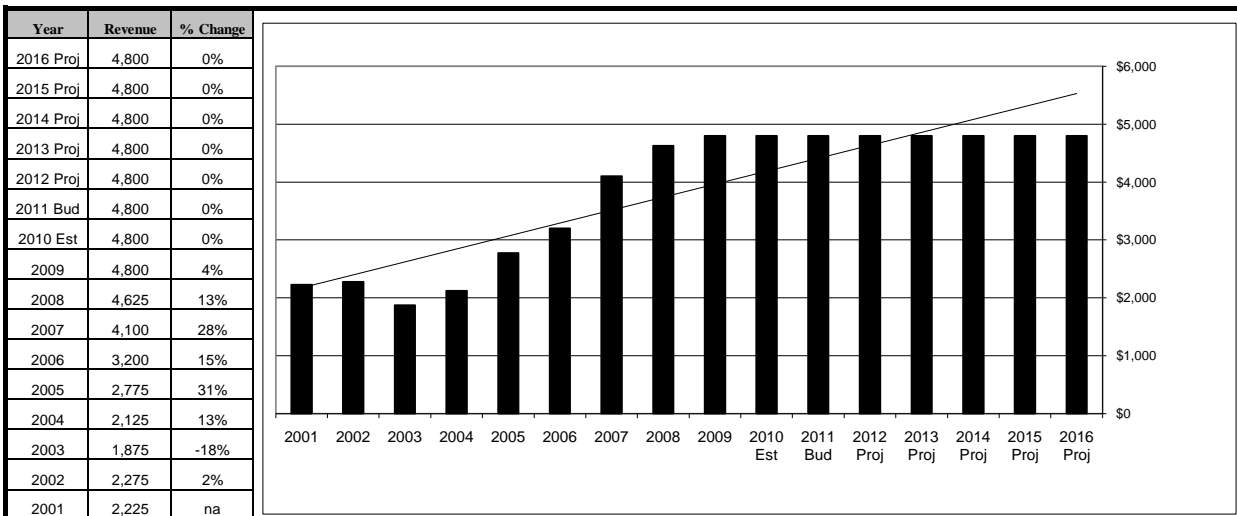
Description

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

Fee Schedule

Original Package Sales Occupation Tax	\$250 per year
Drinking Establishment License	\$250 per year
Private Club License - Class A	\$100 per year
Private Club License - Class B	\$250 per year
Caterer License	\$250 per year
Temporary Permit	\$ 25 per day
Cereal Malt Beverage General Retailer	\$ 75 per year
Cereal Malt Beverage Limited Retailer	\$ 50 per calendar year

License/Permit Type	Issued 2009	Fee	Total
Original Package Sales Occupation Tax	6	\$250	\$1,500
Drinking Establishment License	9	\$250	\$2,250
Private Club License - Class A	1	\$100	\$100
Private Club License - Class B	0	\$250	\$0
Caterer License	0	\$250	\$0
Temporary Permit	0	\$25	\$0
Cereal Malt Beverage General Retailer	4	\$75	\$300
Cereal Malt Beverage Limited Retailer	7	\$50	\$350
		Total	\$4,500
Stamp Fee			\$300 Paid to State - pass through
			\$4,800



Notes

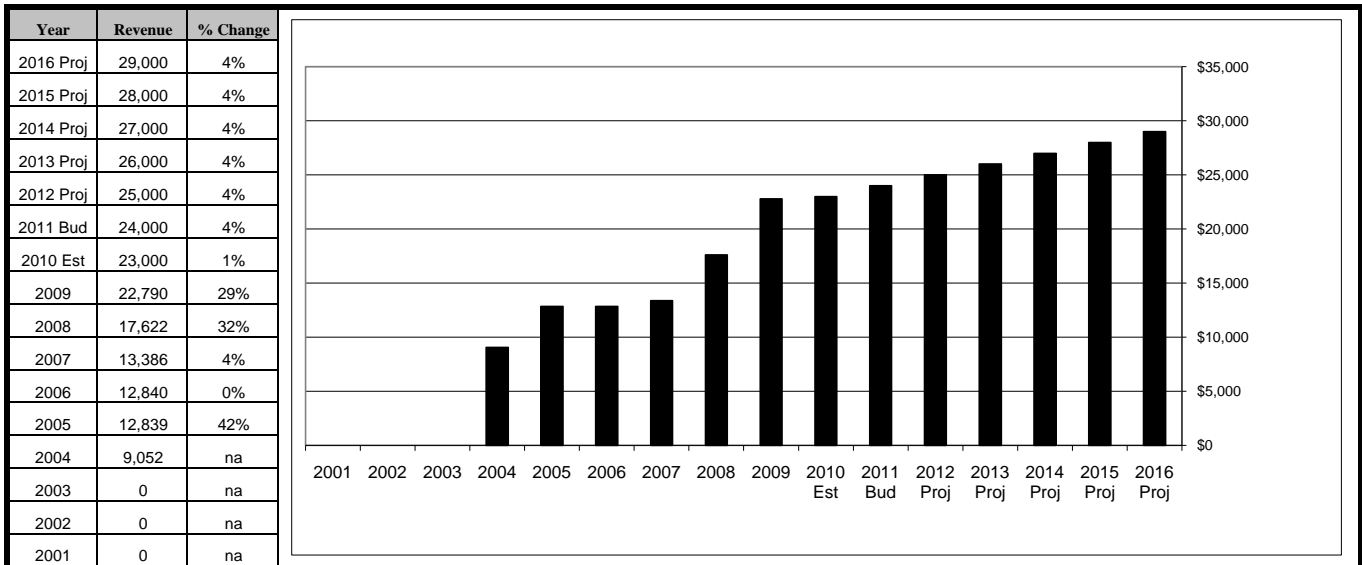
**City of Gardner
Revenue Summary
General Fund
Electric Franchise Tax**

Description

A tax levied on KCPL gross receipts from the sale of electric to all levels of consumers.

Fee Schedule

The City's franchise agreement with KCP&L entered into on October 6, 2003 provides for a 5% franchise tax on gross receipts charged and collected for electric energy sold within the City's boundaries. The term of the franchise is 15 years and expires on October 16, 2018. Electric franchise taxes are received bi-annually: on or before May 31 and November 30 for the energy sold for the six months' period ending at the last meter reading preceding each April 30 and October 31.



Notes

No revenues prior to 2004 since the City had not annexed into KCPL territory yet.

**City of Gardner
Revenue Summary**

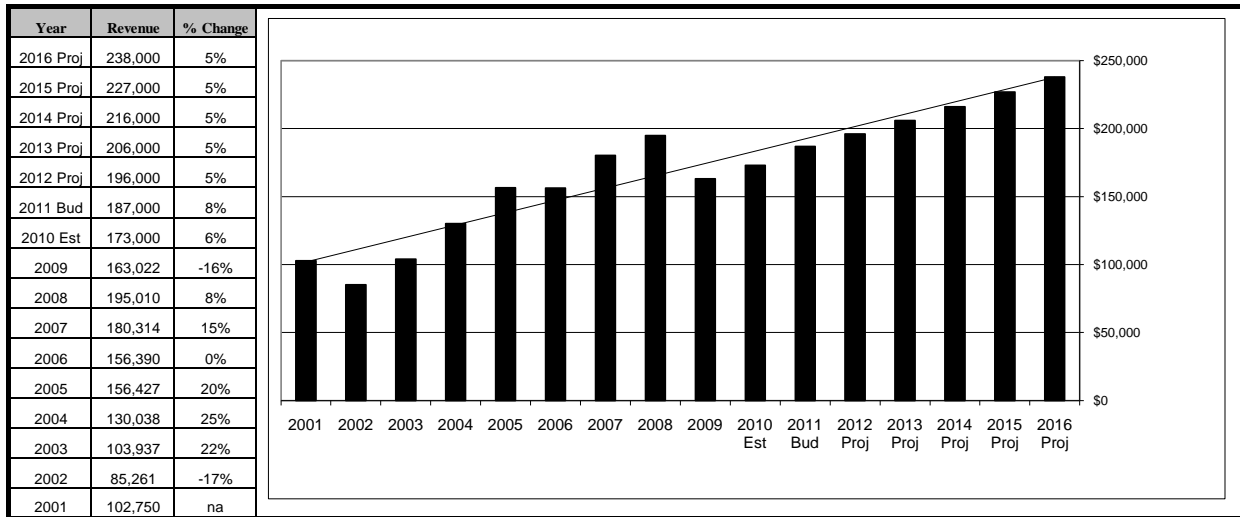
Natural Gas Franchise Tax

Description

A tax levied on Kansas Gas Service and Atmos Energy gross receipts from the sale of natural gas to all levels of consumers.

Fee Schedule

The City's franchise agreements with Kansas Gas Service and Atmos Energy were entered into on January 17, 2006 provides for a 3% franchise tax on gross receipts charged and collected for natural gas sold within the City's boundaries. The term of the franchise is 10 years and expires on January 24, 2016. Gas franchise taxes are received monthly from Kansas Gas Service and quarterly from Atmos Energy.



Notes

**City of Gardner
Revenue Summary
General Fund**

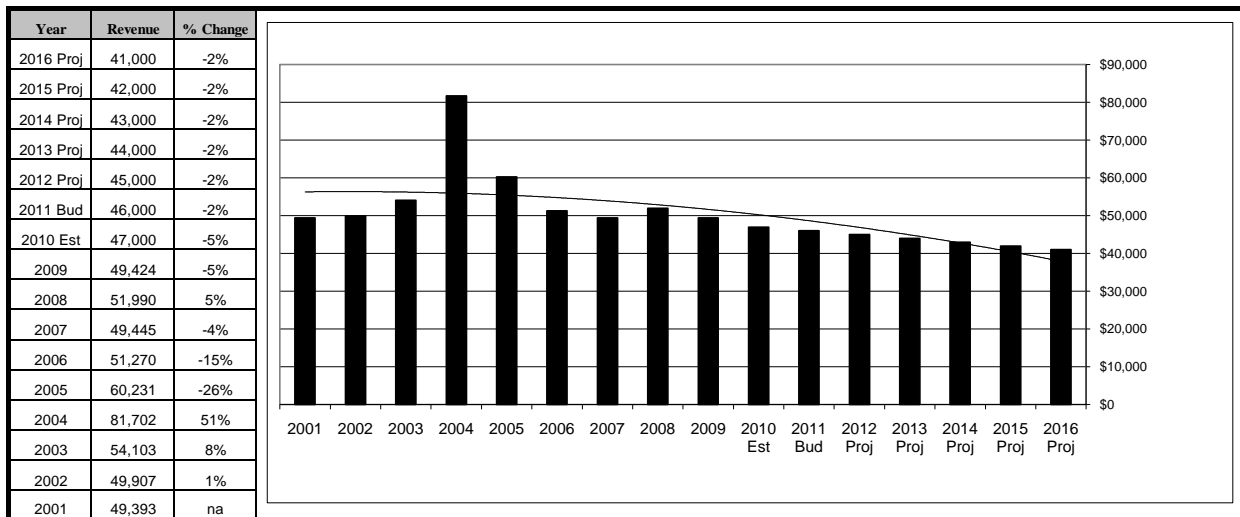
Telephone Franchise Tax

Description

A tax levied on Embarq's (formerly United Telephone) and AT&T (formerly Southwestern Bell) gross receipts from the sale of local telephone service.

Fee Schedule

Both providers assess a five percent (5%) franchise fee on the annual gross receipts from billings for local service rendered within the corporate limits of the City. The agreement between Embarq, which was entered into with United Telephone, began on December 15, 2003 and expires December 15, 2013. Compensation is to be remitted twice annual per the agreement. The agreement between AT&T, which was entered into with Southwestern Bell, began on September 1, 2007 and expires on August 31, 2009, but renews automatically until December 15, 2013. Compensation is to be remitted on a quarterly basis per the agreement.



Notes

Fees diminishing due to cell phones, and cable phones.
2004 spike was first year with the new franchise which went into effect December 2003.

**City of Gardner
Revenue Summary
General Fund**

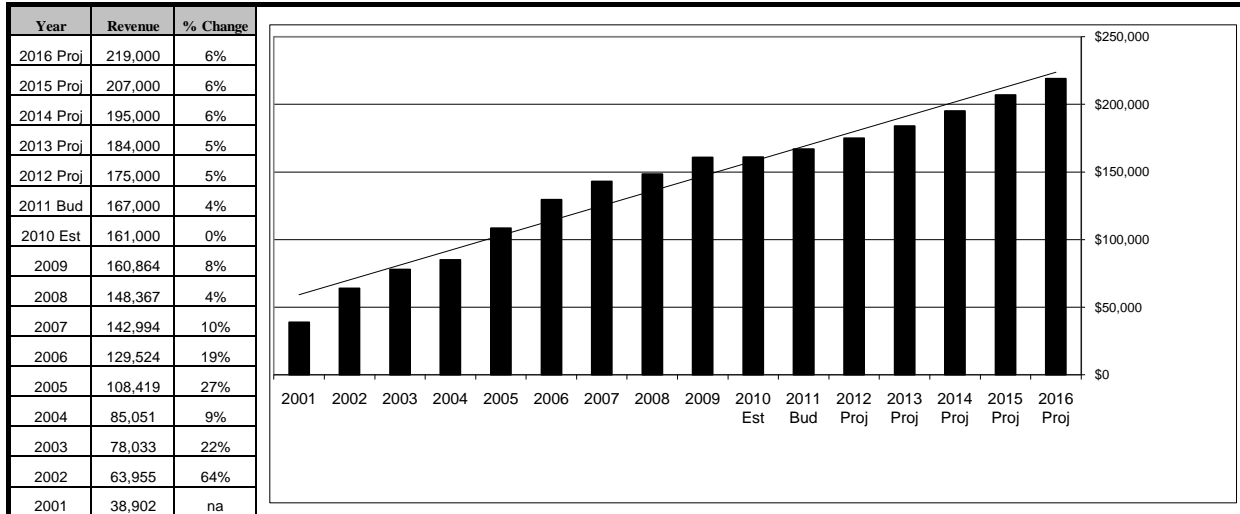
Cable Television Franchise Tax

Description

A tax levied on Time Warner Cable for the gross receipts from the sale of cable television service.

Fee Schedule

Five percent (5%) of the gross receipts of Time Warner Cable television services. Payments are due to the City twice per year, or within 90 days after the expiration of the second and fourth quarters of each year. The Time Warner franchise expires on August 28, 2017.



Notes

**City of Gardner
Revenue Summary
General Fund**

Building and Construction Permits

Description

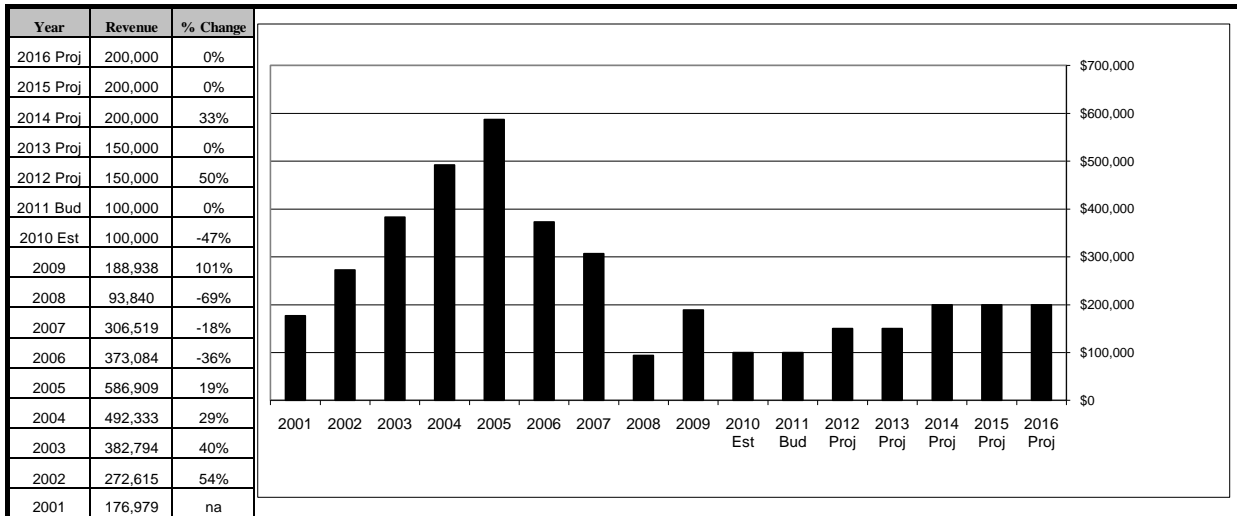
Receipts from construction permits for all structures in which bearing walls are constructed or altered. Permits are valid for 1 year from the date of issue. Includes permits for the construction of signs, fences, porches, decks and the installation of mobile homes. Also includes permits for street cuts to repair or install utility lines.

Fee Schedule

The fee for building permits is 100% of table 3-A of the 1991 Uniform Building Code. The value to be used in computing the building permit and building plan review fees shall be the total value of all construction work for which the permit is issued, as well as all finish work, painting, roofing, electrical, plumbing, heating, air conditioning, elevators, fire extinguishing systems and any other permanent equipment.

Other building related fees are:

Decks and/or Fences	\$20.00	Electric (alterations)	\$20.00	\$40.00 Commercial
Signs	\$30.00	Plumbing	\$20.00	\$40.00 Commercial
Satellite Dish	\$20.00	Swimming Pools	\$20.00	
Mobile Homes	\$25.00	Mechanical	\$20.00	\$40.00 Commercial
Minimum Res. Build Permit	\$20.00	Re-Inspection	\$40.00	
Minimum Comm. Build Permit	\$40.00			



Notes

Coleman Distribution in 2009.

**City of Gardner
Revenue Summary
General Fund**

Animal Licenses & Impoundment

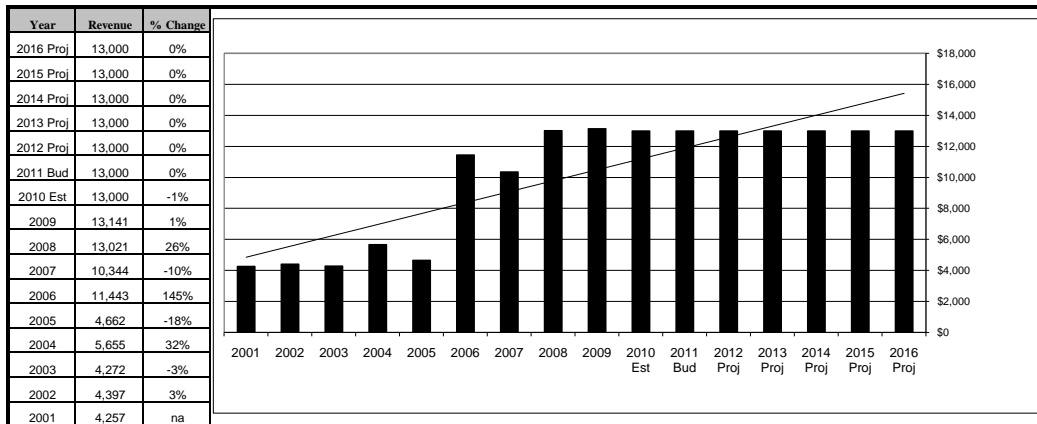
Description

Licenses for the ownership of dogs and cats. Fees for the impoundment and boarding of stray animals.

Fee Schedule

	2011 Est			2011 Est		
			\$			\$
Licenses:						
Unneutered/Unspayed Dog	\$14.00	55	\$770.00	Unneutered/Unspayed Cat	\$14.00	0 \$0.00
Neutered/Spayed Dog	\$7.00	486	\$3,402.00	Neutered/Spayed Cat	\$7.00	52 \$364.00
Impoundment Fees (\$25,\$50,\$75)						
Impoundment Fees (\$25,\$50,\$75)	\$27.01	156	\$4,214.00	Breeder Permits	\$30.00	0 \$0.00
Boarding Fees	\$25.00	170	\$4,250.00	Special Permit	\$55.00	0 \$0.00

All licenses are valid for a period of one year from January 1st to December 31st of each year. After July 1st of each year, the license fee for the remainder of the year is reduced by one-half (1/2) if the owner can provide satisfactory evidence that residency or ownership began after July 1. Owners of stray animals are charged impoundment fees of \$25 first offense, \$50 second offense, \$75 third and subsequent offenses. In addition, the owner must pay \$25.00 per day for boarding and medical care costs.



Notes

Added Animal Control Officer in 2006
In 2007 cats were added to the licensing requirements.
License fee rate doubled for 2008

	2007	2008	2009
impoundment fees	3,420	4,305	\$5,155.00
Boarding Fees	3,009	4,250	\$3,784.00
License Fees	3,915	4,550	\$4,101.00
Total	10,344	13,105	13,040

Fee Schedule

	2008			2008		
			\$			\$
Licenses:						
Unneutered/Unspayed Dog	\$14.00	55	\$770.00	Unneutered/Unspayed Cat	\$14.00	1 \$14.00
Neutered/Spayed Dog	\$7.00	486	\$3,402.00	Neutered/Spayed Cat	\$7.00	52 \$364.00
Impoundment Fees (\$25,\$50,\$75)						
Impoundment Fees (\$25,\$50,\$75)	\$27.60	156	\$4,305.00	Breeder Permits	\$30.00	0 \$0.00
Boarding Fees	\$25.00	170	\$4,250.00	Special Permit	\$55.00	0 \$0.00
Licenses:						
Unneutered/Unspayed Dog	\$14.00	47.5	\$665.00	Unneutered/Unspayed Cat	\$14.00	0 \$0.00
Neutered/Spayed Dog	\$7.00	432	\$3,024.00	Neutered/Spayed Cat	\$7.00	51 \$357.00
Impoundment Fees (\$25,\$50,\$75)						
Impoundment Fees (\$25,\$50,\$75)	\$25.02	206	\$5,155.00	Breeder Permits	\$30.00	0 \$0.00
Boarding Fees	\$25.06	151	\$3,784.00	Special Permit	\$55.00	1 \$55.00

**City of Gardner
Revenue Summary
General Fund**

Lake Permits

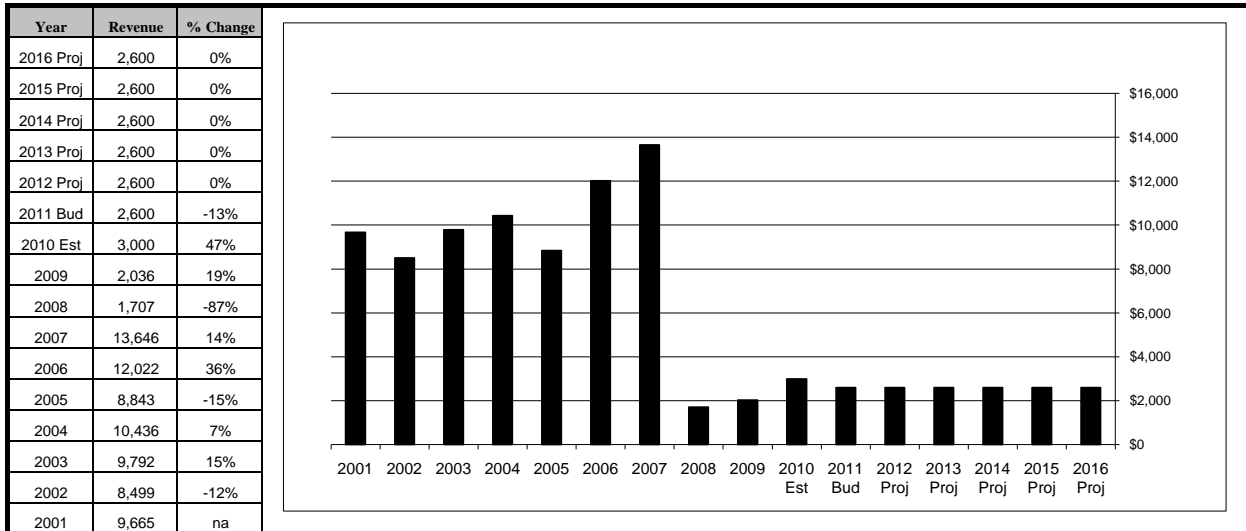
Description

Receipts for dock licenses associated with use of Gardner Lake.

Fee Schedule

<u>License</u>	<u>Fee</u>
Dock License	\$15.00

All licenses are annual and expire on December 31 of each year. No fractional year licenses are issued.



Notes

Prior to 2006, also included fees for boat and engine and fishing licenses.
 In 2006 State runs the fishery program for boats and fishing licenses - provides set fee to the City. This amount was moved to Facility Rental beginning in 2008.

**City of Gardner
Revenue Manual
General Fund**

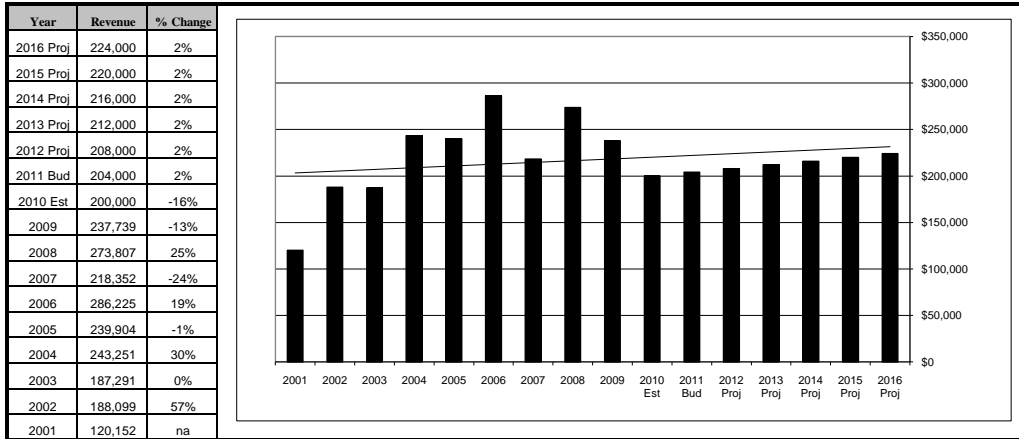
Court Fines

Description

Revenue from fines assessed by the City's Municipal Judge for violations of the City ordinances.

Fee Schedule

Fines | Varies depending on type of violation and discretion of the Judge



Notes

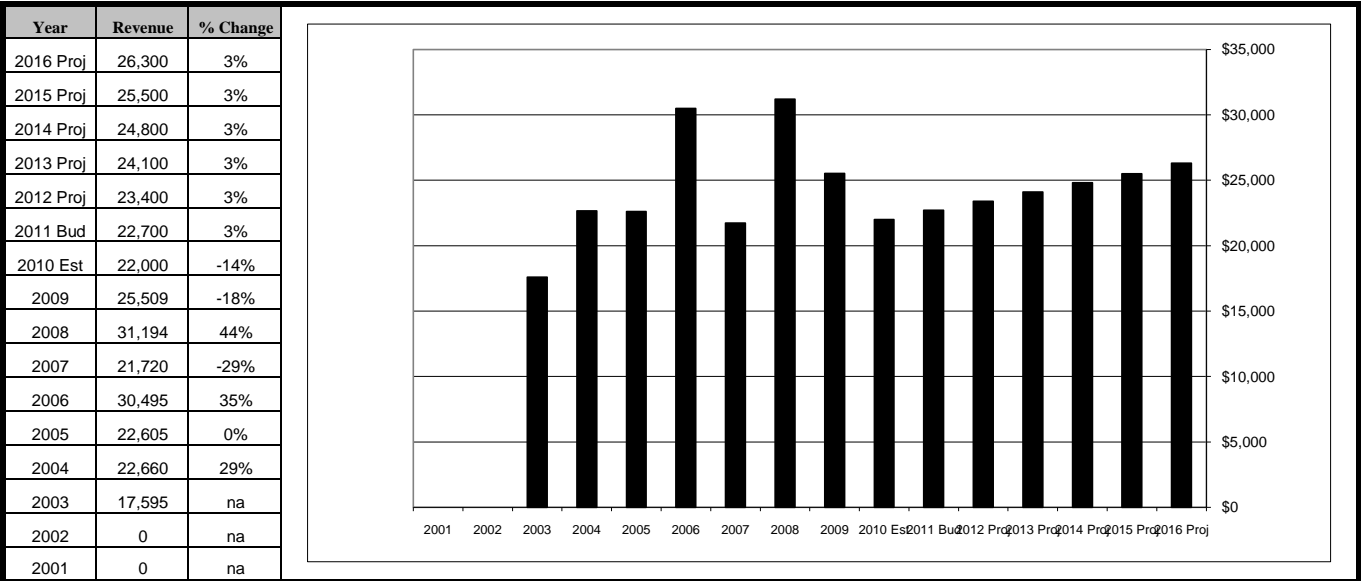
**City of Gardner
Revenue Manual
General Fund
Court Fees**

Description

Revenue from court fees assessed by the City's Municipal Judge for violations of the City ordinances.

Fee Schedule

Court Costs	\$24.50 per case
Bond Forfeitures	Varies depending on type of violation and discretion of the Judge



Notes

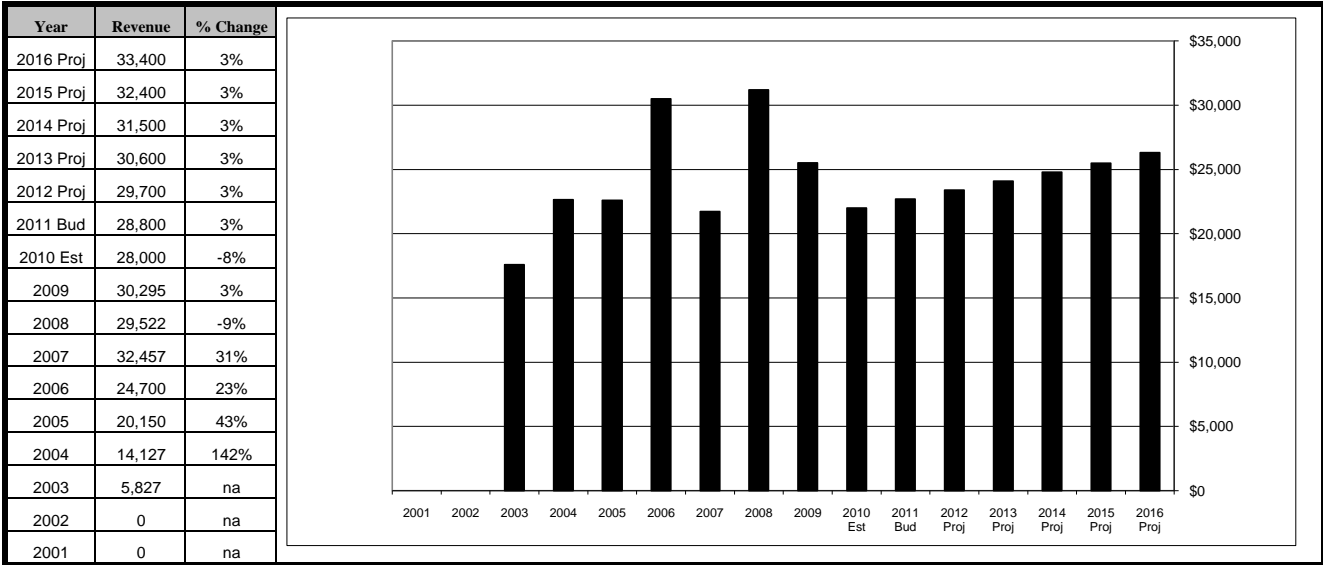
**City of Gardner
Revenue Manual
General Fund
Court Diversion**

Description

Revenue from fines and fees assessed by the City's Municipal Judge for violations of the City ordinances through the diversion program

Fee Schedule

Fines Varies depending on type of violation and discretion of the Judge



Notes

**City of Gardner
Revenue Manual
General Fund**

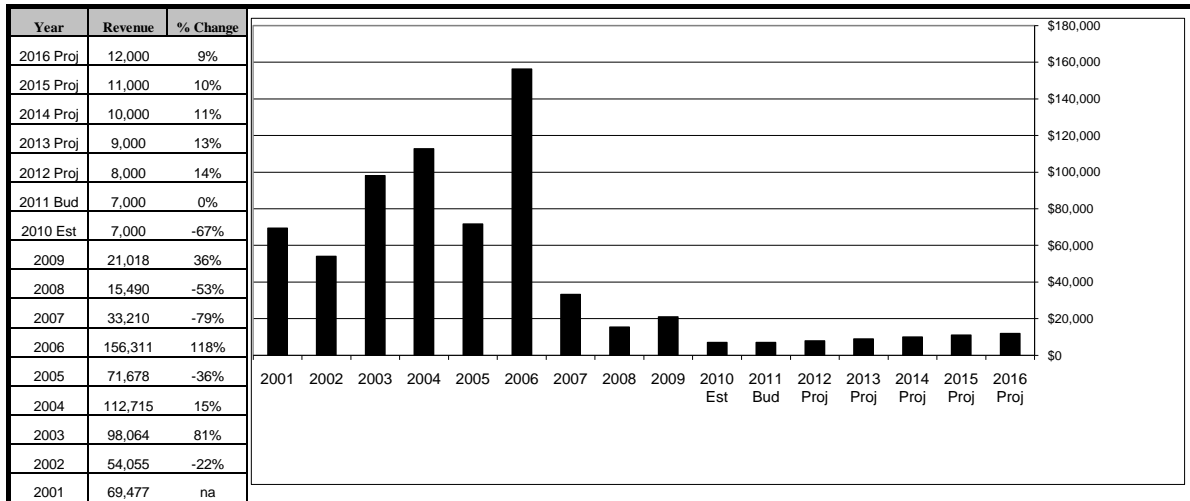
Inspection and Development Fees

Description

Fees for the inspection of privately constructed public improvements (i.e. streets, water lines, and storm sewers).

Fee Schedule

Five percent of the contract cost for the water improvements plus two percent of the contract cost for the storm sewer and street improvements.



Notes

2010

2009

Auburn Hills	1,595	Storm
"	4,934	Water
Austin Reserve	2,409	Water
"	4,363	Streets
Midwest Commerce	7,102	Streets
"	615	Storm
	<u>21,018</u>	

2008

Fuel Express	898	Storm sewer
Waverly Pointe	2,118	Waterline
"	4,951	Street
"	5,050	Storm sewer
Austin Reserve	<u>2,473</u>	Storm Sewer
	<u>15,490</u>	

2007

Moonlight Apt	3,727	
St. John Highland	7,086	
Copper Springs	10,079	
"	10,113	
"	<u>2,205</u>	Storm sewer
	<u>33,210</u>	

2006

Quail Meadows	11,289	
Willow Springs	17,646	
"	3,215	Storm sewer
Quail Meadows	2,411	Storm sewer
Prairiebrooke	3,414	
Consestoga	2,805	Waterline
Wheatridge	2,400	Waterline
Waverly Pointe	30,784	
Willow Brooke	10,445	
"	5,300	
Genesis Farms	21,568	Waterline,SS
175th ST Culvert	201	Plan sale/other
Madison Reserve	6,548	
University Park	8,869	
Genesis Creek Est	5,712	
St Johns Highlands	4,477	
"	3,277	
Plum Creek	5,803	
Kill Creek Reserve	7,406	Symphony Farms
Genesis Creek	<u>2,741</u>	
	<u>156,311</u>	

2005

Willow Chase	1,062	
Willow Springs	3,254	
Cottage Park West	3,899	
Megan Valley	2,857	Storm sewer
Copper Springs	10,901	
"	8,726	
"	60	
Plum Creek	792	
"	7,143	
"	2,580	PC Manor
"	2,474	
Genesis Creek Est	22,554	
Fairfield	<u>5,376</u>	Waterline
	<u>71,678</u>	

**City of Gardner
Revenue Summary
General Fund**

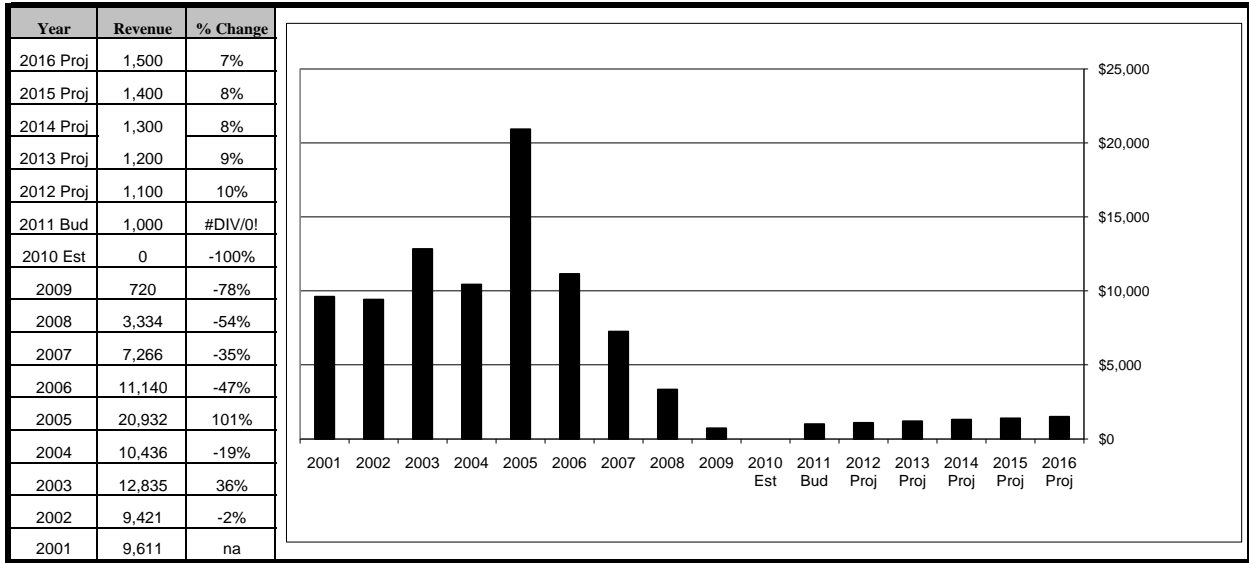
Street Signs

Description

Reimbursement from developers for the cost of street signage, (traffic, street signs).

Fee Schedule

Actual cost. Varies by number and type of signs as well as cost of signage.



Notes

**City of Gardner
Revenue Summary
General Fund**

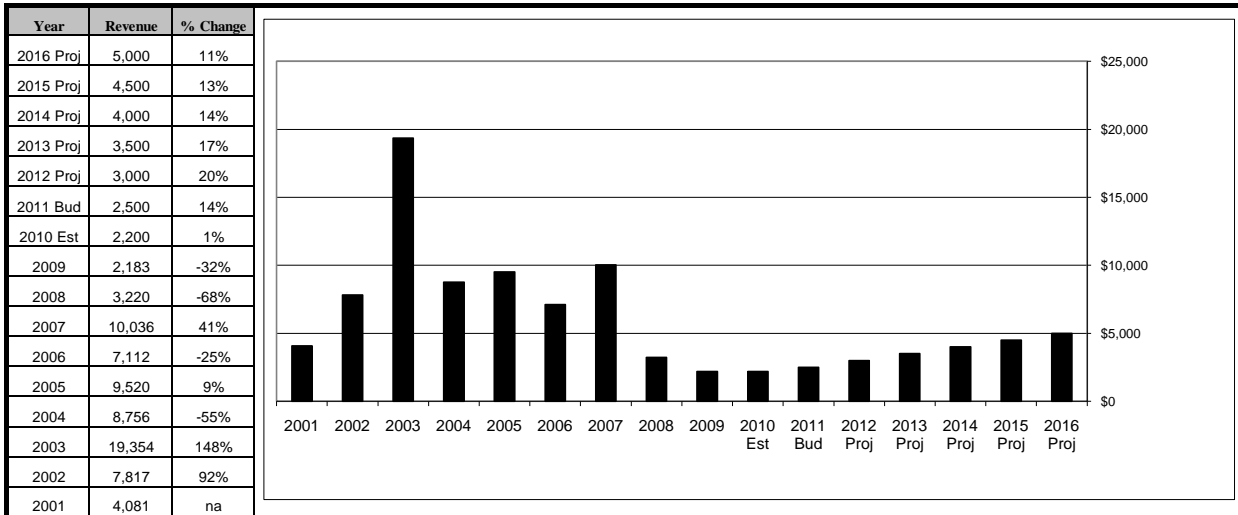
Zoning and Subdivision Fees

Description

Fees for the consideration and review of zoning applications and plats.

Fee Schedule

Preliminary Plat	\$300	Final Plat (\$.50 per lot plus	\$50
Planned Development	\$300	Final Development Plan	\$200
Rezoning - variable	\$300	Site Plan	\$200
Conditional/Special Use Permit	\$400	Special Use Permit-Long Term	\$400
Special Use Permit Short-Term	\$50	Sign Permit - Permanent	\$30
Land Use Permit (+\$1.00/\$1,000 improve cost	\$25	Board of Zoning Adjustment	\$150



Notes

**City of Gardner
Revenue Summary
General Fund**

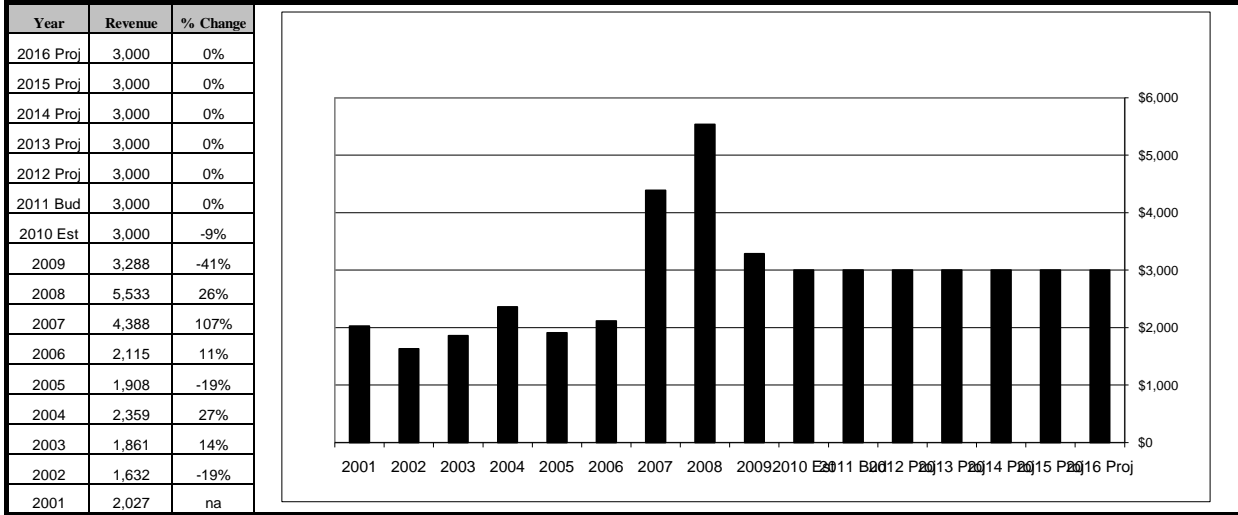
Photocopying Services

Description

Sales of Copies of maps, ordinances, public safety reports and other public information.

Fee Schedule

Maps	\$4.00 per page
Public Safety Reports	\$1.00 per page
Copies	\$1.00 first page/\$.50 each additional page



**City of Gardner
Revenue Summary
General Fund**

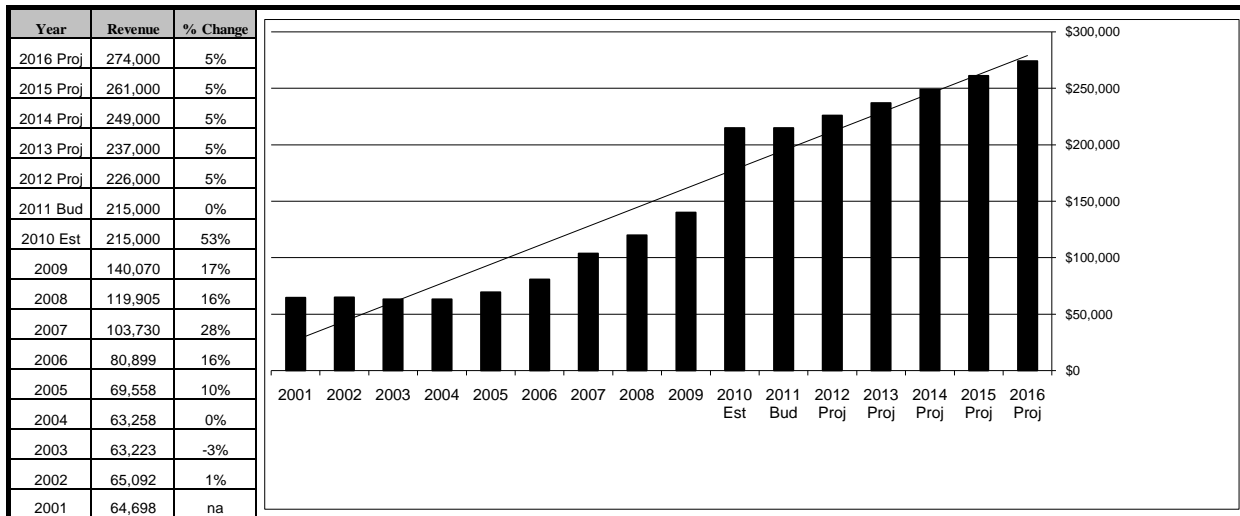
Recreation Programs

Description

Charges for participation in City sponsored recreation programs. The athletic programs are the main source of revenue and include: Youth baseball, softball, t-ball, football, soccer, volleyball, basketball, cheerleading. Adult programs include: softball, football, basketball, volleyball.

Fee Schedule

Varies by program and participant age.



Notes

Westside Park Field 4 was added in 2001.
 Celebration Park with 4 baseball/softball fields and several soccer/football fields was added in 2008
 Soccer program started in 2010

City of Gardner

Revenue Summary

Facility Rental

Description

Proceeds from the rental of parks, park shelters, and the Community/Senior Citizen Center. Also includes lease payments from the operator of the municipal golf course, and CFAP lease agreement for Gardner Lake.

Fee Schedule

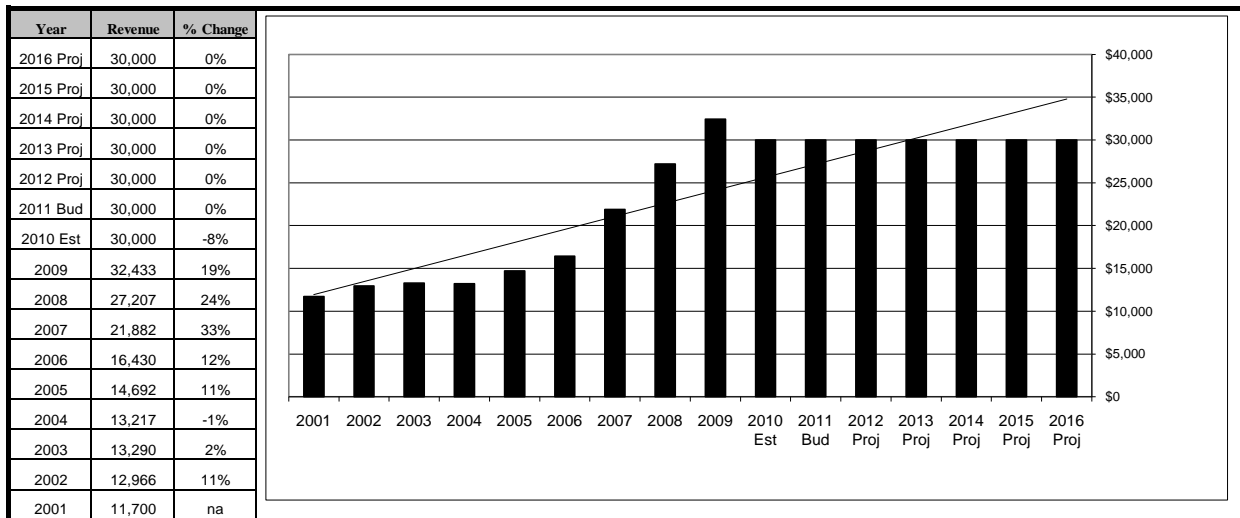
Parks/Park Shelters

Cornerstone Shelter #1, #2	\$30/4 hrs
Gardner Lake Shelter # 1, #2	\$30/4 hrs
Brookside Shelter	\$30/4 hrs
Meadowbrook Shelter #1, #2	\$30/4 hrs
Westside Shelter	\$30/4 hrs
Cornerstone Amphi-Theatre	\$30/4 hrs
Veterans Pk Shelter	\$30/4 hrs
Winwood Pk Shelter	\$30/4 hrs
Celebration Park Shelter #1-3	\$30/4 hrs
Sand Volleyball Courts	\$30/4 hrs

Community/Senior Citizen Building

Full Building:	
\$60	- Senior Citizens (60+)
\$85	- Gardner Residents
\$110	- Non-Residents
Deposits:	
\$60	- Senior Citizens (60+)
\$85	- Gardner Residents
\$110	- Non-Residents

The operator of the municipal golf course pays 2 percent of the annual green fee receipts. Johnson County pays \$150 per month for daytime use of the Community Center for the purpose of providing meals to the elderly. CFAP lease fees are \$8,325/yr.



Notes

Veterans Park Shelter was added in 2002
 Tennis Courts were removed from Cornerstone in 2006 and City now shares with GEHS courts (City supplied lights)- fees now to GEHS
 Winwood Park shelter was added in 2003
 Celebration Park Shelters were added in 2008
 CFAP leases began in 2006 and for 2006 and 2007 are shown in lake permits
 Fees for ballfields under Tournament fees

	2006	2007	2008	2009
Golf Course Fees	6,224	6,479	5,237	5,460
CFAP fees	0	0	8,325	8,325
Center & Shelters	10,206	15,403	13,645	18,648
Total	16,430	21,882	27,207	32,433

**City of Gardner
Revenue Summary
General Fund**

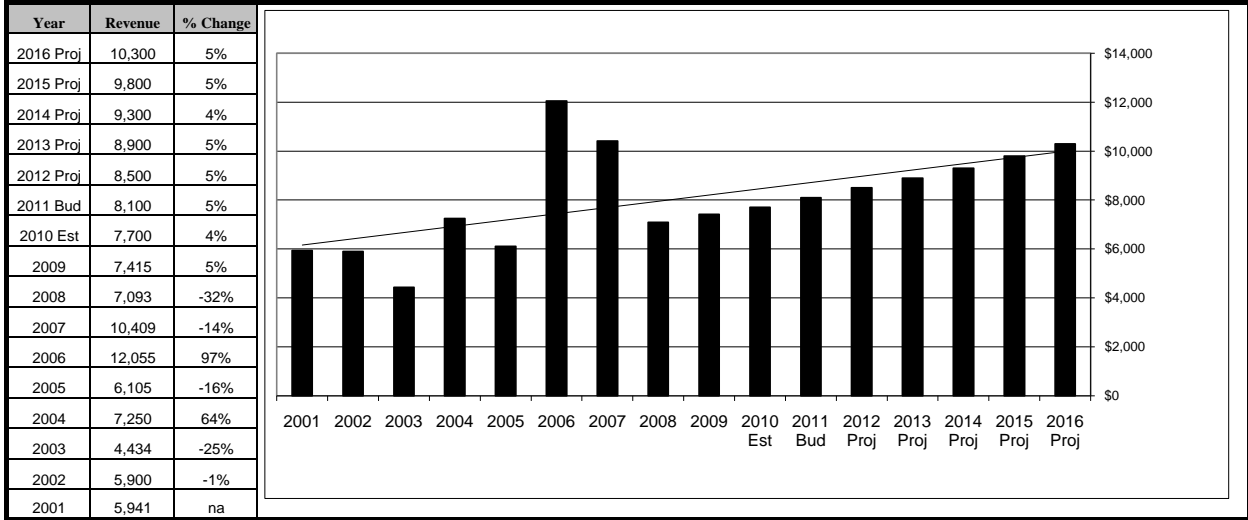
Instructional Recreation Fees

Description

Charges for participation in City sponsored instructional recreation/education programs, such as: Sport Camps, Arts & Crafts, Safety Classes, Lessons, etc.

Fee Schedule

Varies by program.



Notes

2006 and 2007 spikes were for Gardner Theater Group

**City of Gardner
Revenue Summary
General Fund**

Swimming Pool Fees

Description

Receipts from use of the City swimming pool including recreational swimming, pool rental, and special events.

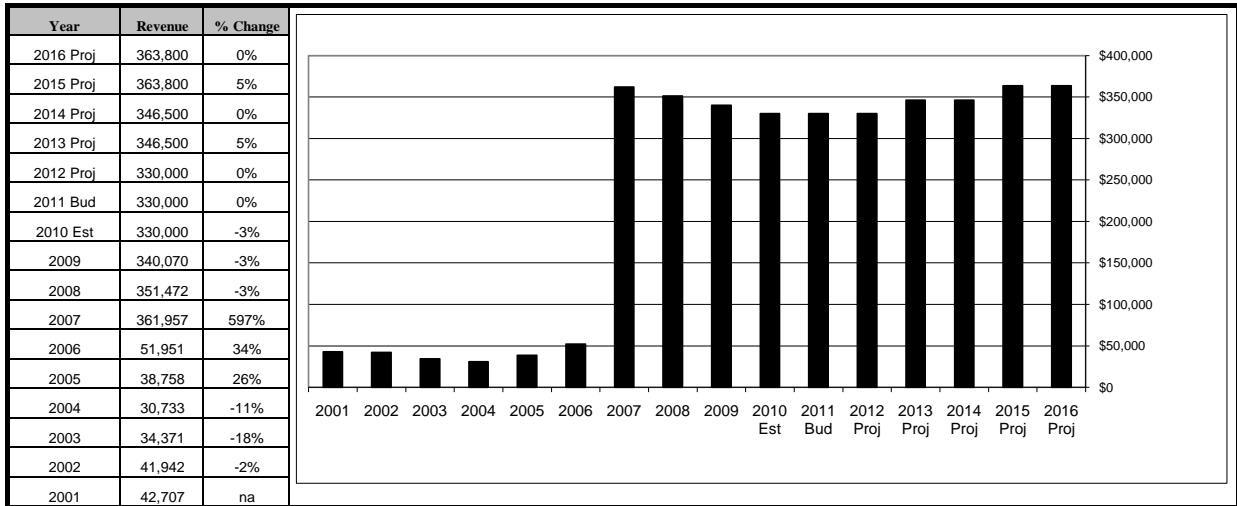
Fee Schedule

Daily Admission

Adults	\$6.00
Children	\$6.00
Seniors (62 & over)	Free
Children 2 & Under	Free

Season Passes

Resident Family	\$140
Non-Resident Family	\$180
Resident Individual	\$80
Non-Resident Individual	\$115
Maximum 5 people per family pass. Each additional person \$15.00.	



Notes

Aquatic Center expanded in 2007.

Rate History

	2006	2007	2008	2009	2010	2011
Daily Adult	\$ 2.25	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 6.00
Daily Youth	\$ 1.75	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 6.00
Family pass						
Res	\$ 78.00	\$ 135.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
Non-res	\$ 110.00	\$ 175.00	\$ 175.00	\$ 180.00	\$ 180.00	\$ 180.00
Ind. Passes						
Res	\$ 47.00	\$ 75.00	\$ 75.00	\$ 80.00	\$ 80.00	\$ 80.00
Non-res	\$ 68.00	\$ 110.00	\$ 110.00	\$ 115.00	\$ 115.00	\$ 115.00

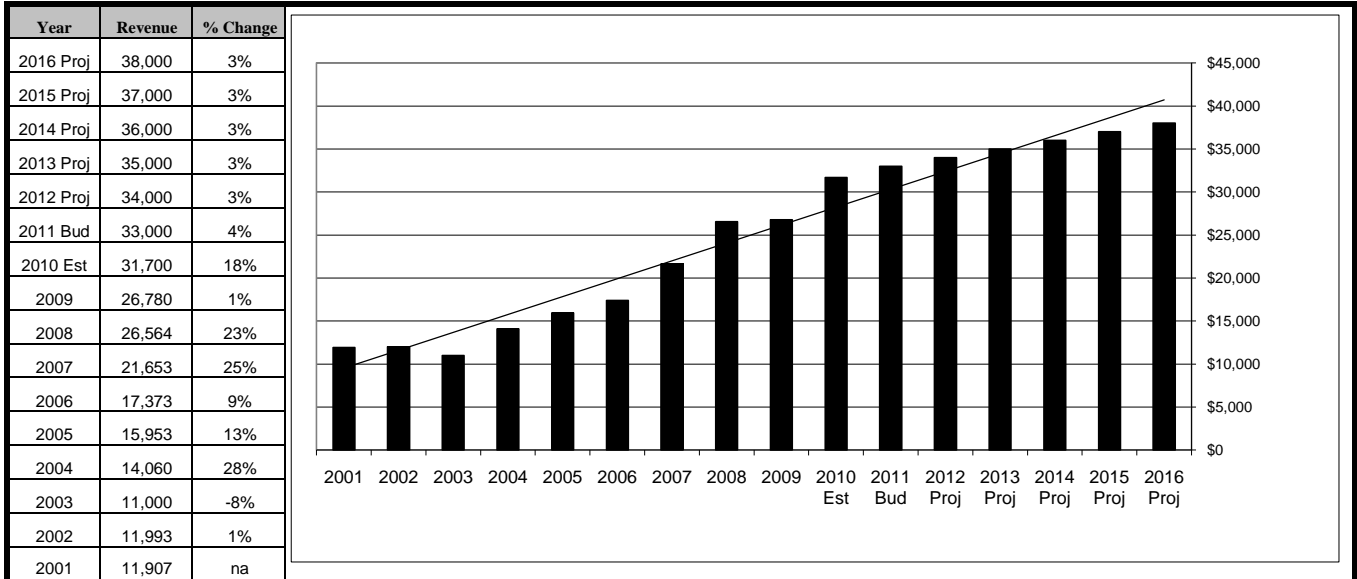
**City of Gardner
Revenue Manual
General Fund
Swimming Lesson Fees**

Description

Revenue from swimming lessons conducted at Gardner Aquatic Center. Lesson sessions consist of eight classes taught over a two week period. Private lessons consist of four one-hour classes.

Fee Schedule

\$45.00 per child for public lessons. Private lessons \$85.00.



Notes

Aquatic Center expanded in 2007.

Rate History

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Public	\$ 35.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 45.00	\$ 45.00
Private	\$ 75.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 85.00	\$ 85.00

**City of Gardner
Revenue Summary
General Fund**

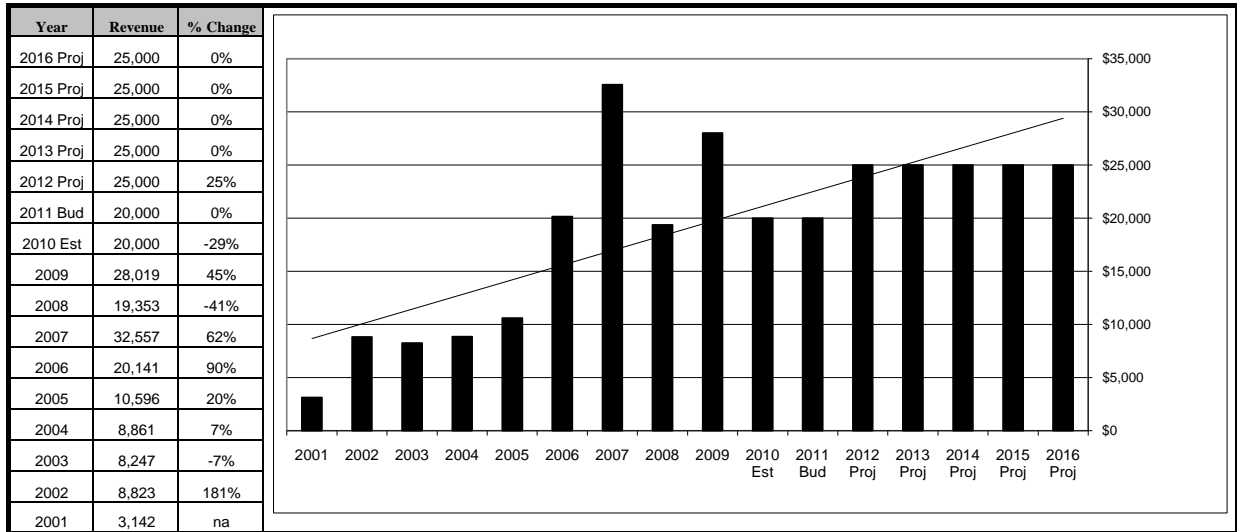
Special Events

Description

Revenue derived from City sponsored special events including: Boo Bash, Theater for Kids, Duathlon, Playgroups in the Parks, and others.

Fee Schedule

Varies by event.



Notes

2006 included \$6,822 in Community Theater pass-through revenue.
 2007 included \$5,143 in pass-through revenues from the Community Theater program
 2007 included \$16,420 in Duathlon Event (hosted World Qualifier)

Major Events

	2006	2007	2008	2009	2010
Boo Bash	4,025	3,500	4,550	4,500	4,500
Community Theater	6,822	5,143	-	-	-
Theater for Kids	3,287	4,956	3,798	5,000	5,000
Duathlon	6,478	16,420	9,124	9,100	9,500

**City of Gardner
Revenue Summary
General Fund**

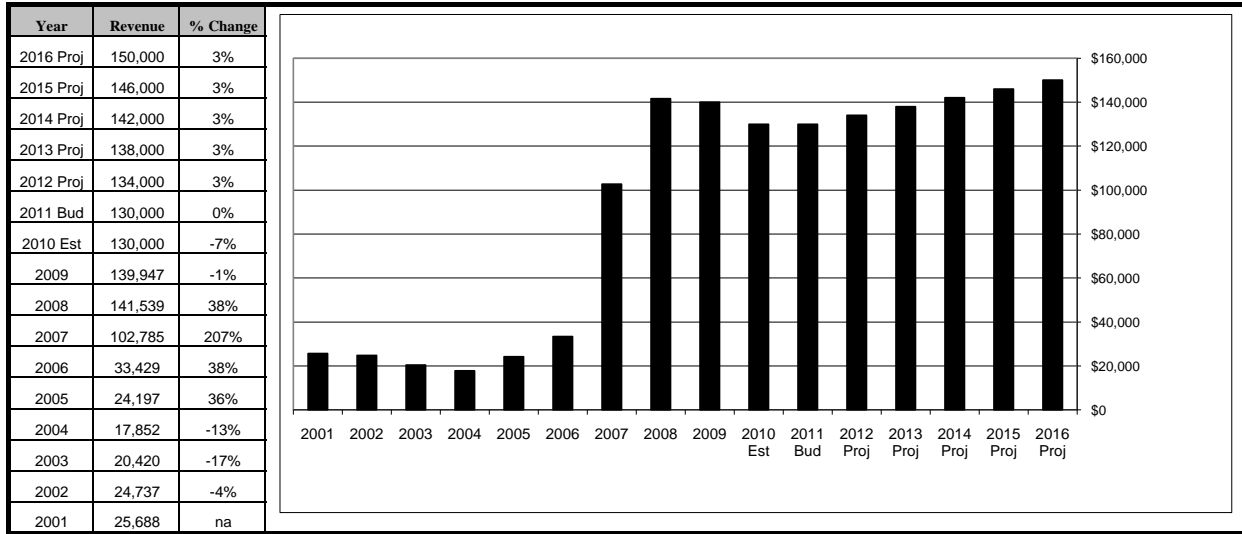
Concessions

Description

Sale of food and beverages at the Westside and Celebration Baseball/Softball complexes and at the Aquatic Center.

Fee Schedule

Varies by item.



Notes

Celebration Park added in 2008
Aquatic Center expansion in 2007

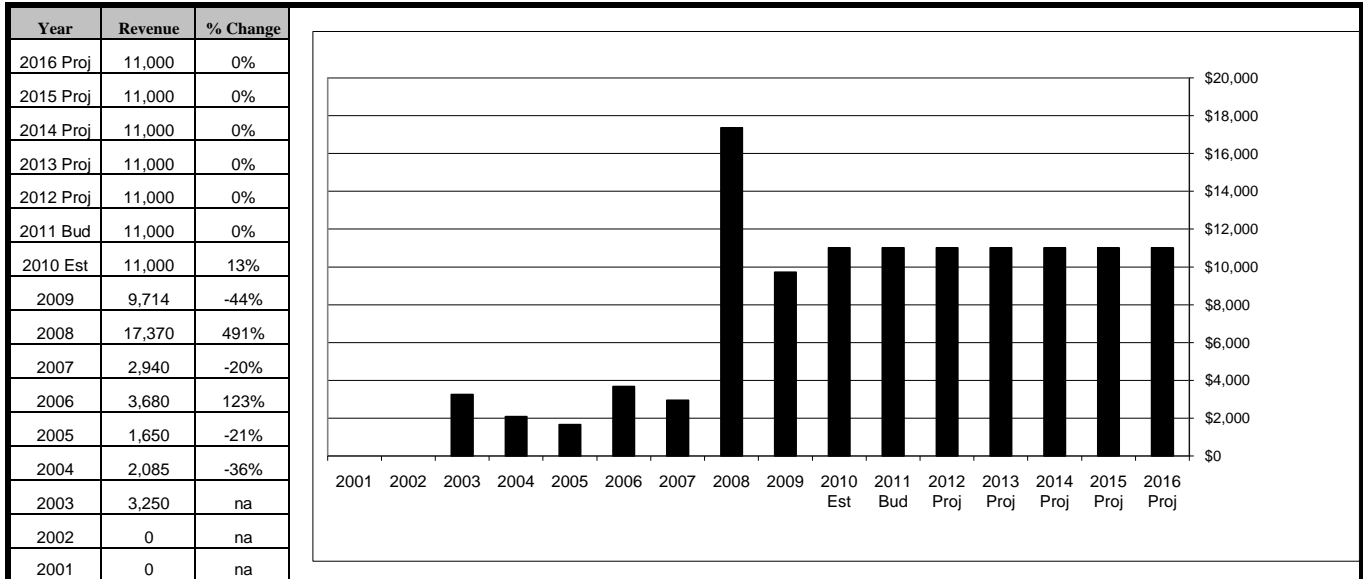
**City of Gardner
Revenue Manual
General Fund
Advertising**

Description

Parks and Recreation fees from concession cups, outfield banners, recreation guides and website.

Fee Schedule

Varies by item.



Notes

Celebration Park added in 2008

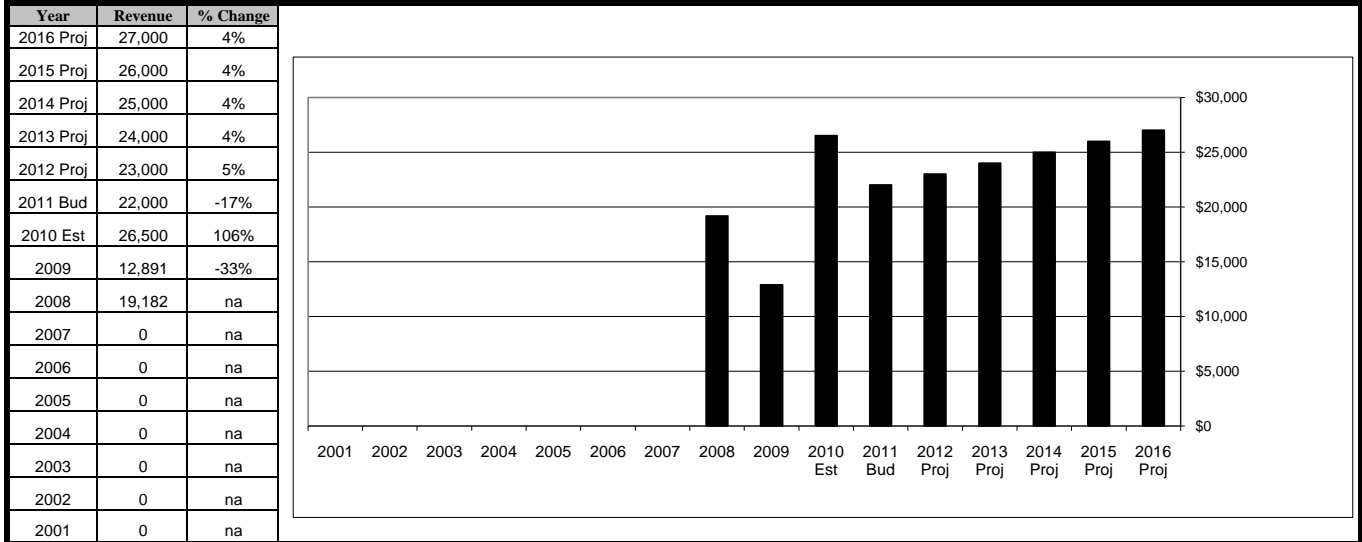
**City of Gardner
Revenue Manual
General Fund
Tournaments**

Description

Fees paid by tournaments to play at Westside and Celebration ball fields.

Fee Schedule

Varies



Notes

Celebration Park added in 2008

	# Tournies	
2009	9	Relay for life (1), Sports Amercia (2), Triple Corwn (3), MSP Slow Pitch (1), MADD slowpitch (1), USSA slowpitch (1)
2010	10	Sports America (3), AAU (3), MSP slow pitch (3), USSSA State (1)

**City of Gardner
Revenue Summary
General Fund**

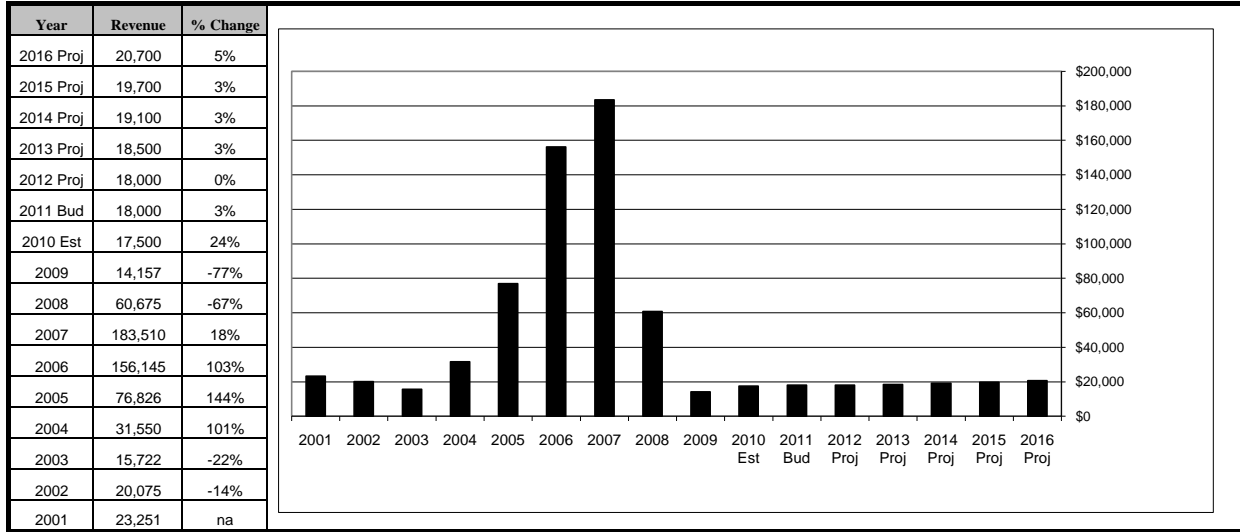
Interest on Investments

Description

Interest earned from investment of idle funds.

Fee Schedule

Not applicable.



Notes

**City of Gardner
Revenue Summary
General Fund**

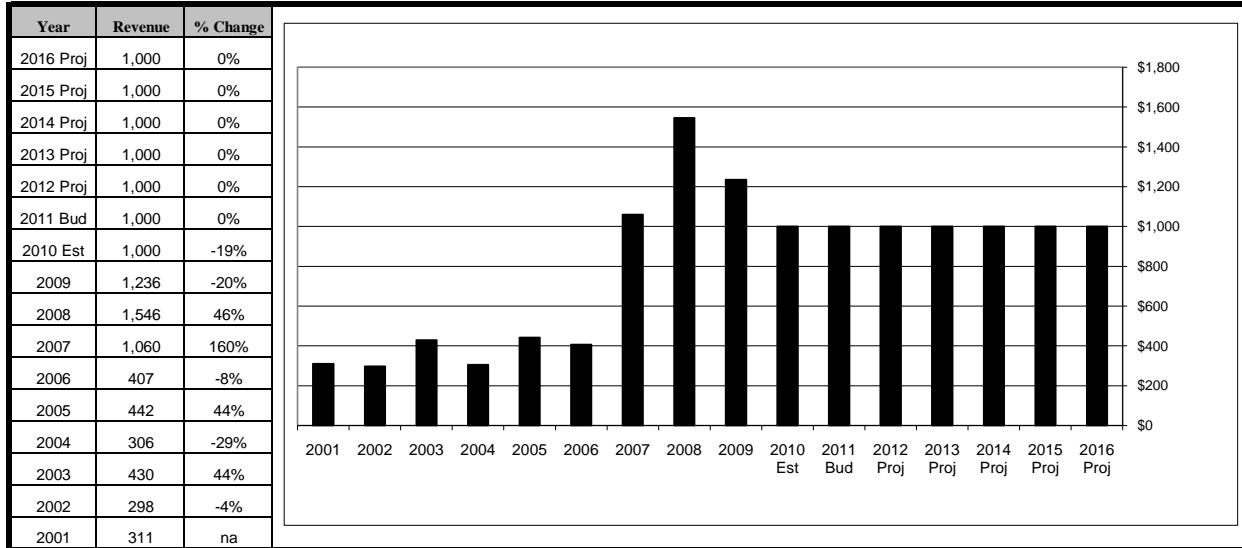
Royalties

Description

Royalties from oil wells located on the municipal airport and golf course.

Fee Schedule

12.5% of the net value pumped. Paid on an irregular monthly schedule.



Notes

**City of Gardner
Revenue Summary
General Fund**

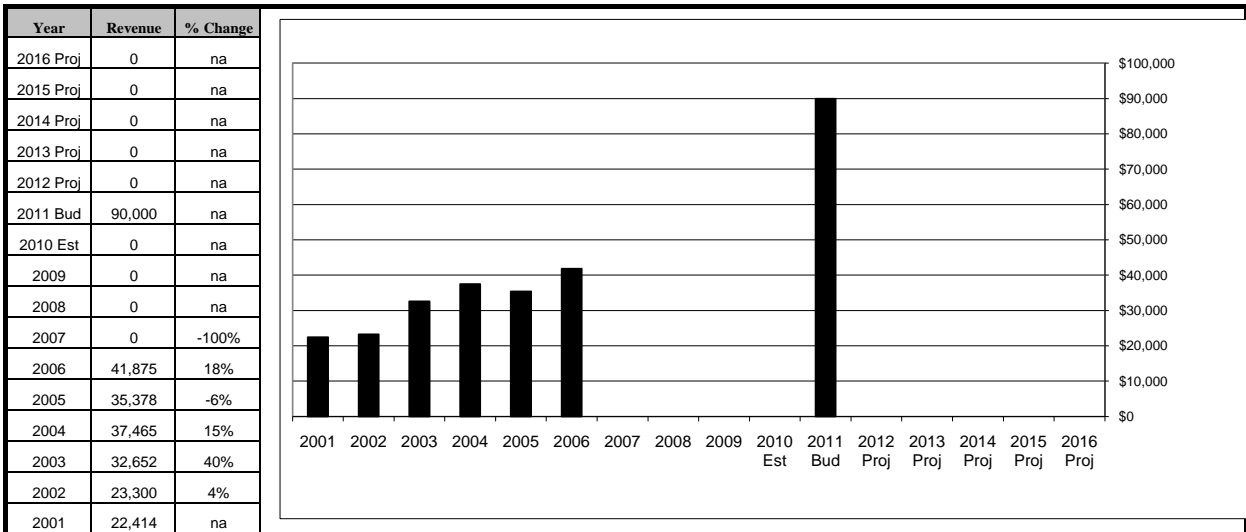
Sales of City Property

Description

Proceeds from the sale of surplus City property and land held by the City to promote industrial development.

Fee Schedule

Not applicable.



Notes

2011 shows possible sale of building at 112 S. Elm

**City of Gardner
Revenue Summary
General Fund**

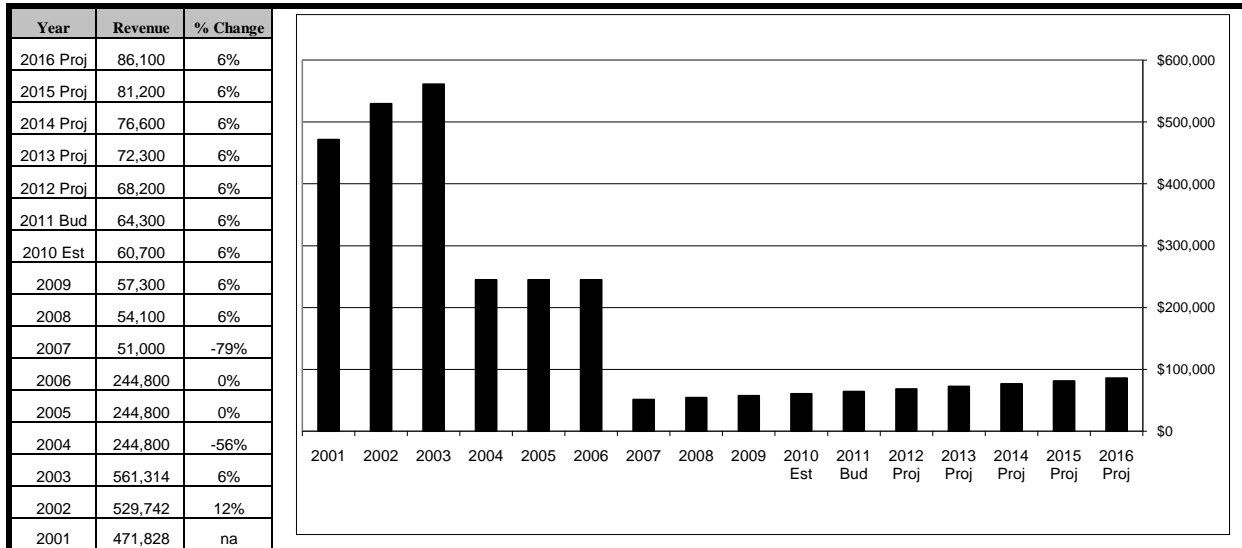
Water Transfer

Description

Transfer from the Water Utility Fund in lieu of payment of a franchise tax from 2001 to 2006
Transfer from 2007 on based on service fee for Human Resources and Finance.

Fee Schedule

Not applicable.



Notes

**City of Gardner
Revenue Summary
General Fund**

Wastewater Transfer

Description

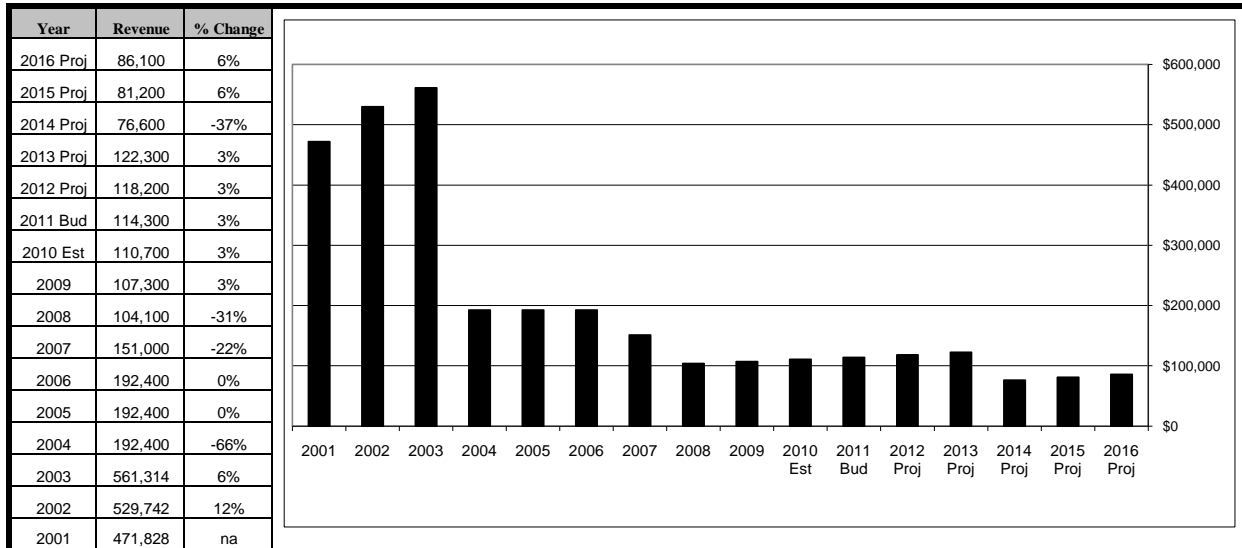
Transfer from the Wastewater Utility Fund in lieu of payment of a franchise tax from 2001 to 2006.

Transfer from 2007 on based on service fee for Human Resources and Finance.

Transfer of \$100,000 in 2007 and \$50,000 in 2008-2013 to pay for remediation of Conestoga Lagoons.

Fee Schedule

Monthly percentage.



Notes

**City of Gardner
Revenue Summary
General Fund**

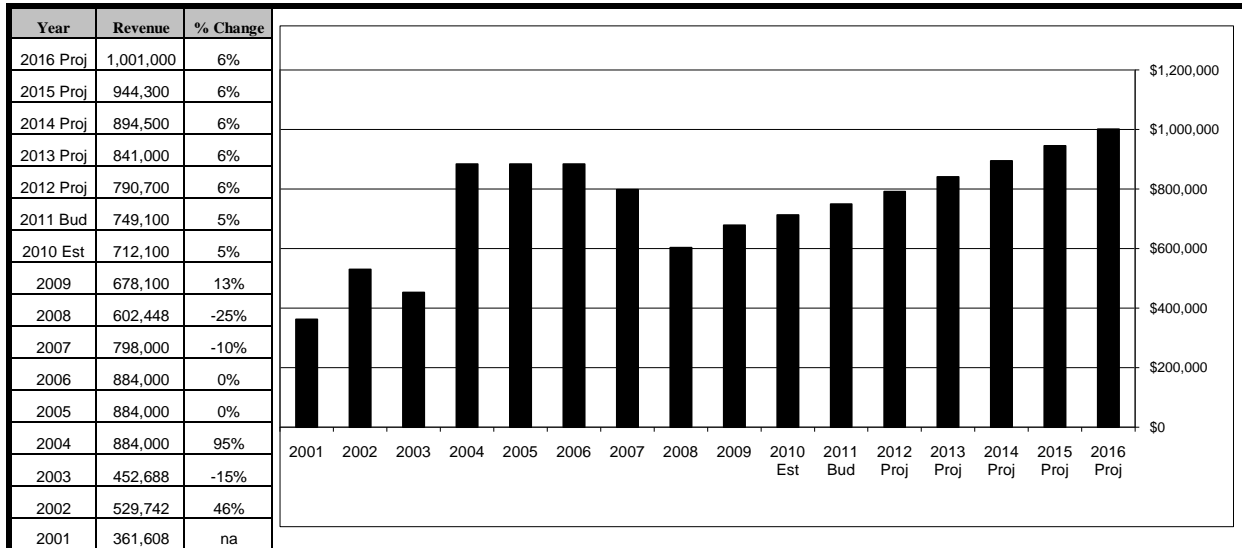
Electric Transfer

Description

Transfer from the Electric Utility Fund in lieu of payment of a franchise tax.
Transfer from 2007 on also includes service fee for Human Resources and Finance.

Fee Schedule

5% of revenue sales from 2008 on.



Notes

**City of Gardner
Revenue Summary
General Fund**

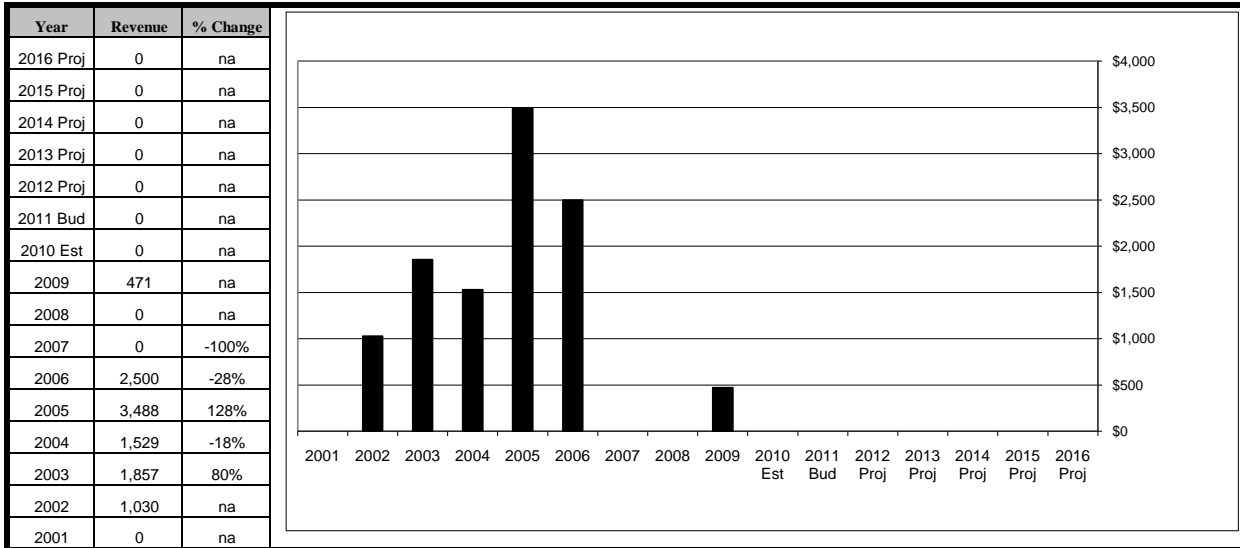
Reimbursed Expenses

Description

Expenditures returned to the City due to cancellation of a service or return of a product.

Fee Schedule

Varies by reimbursement.



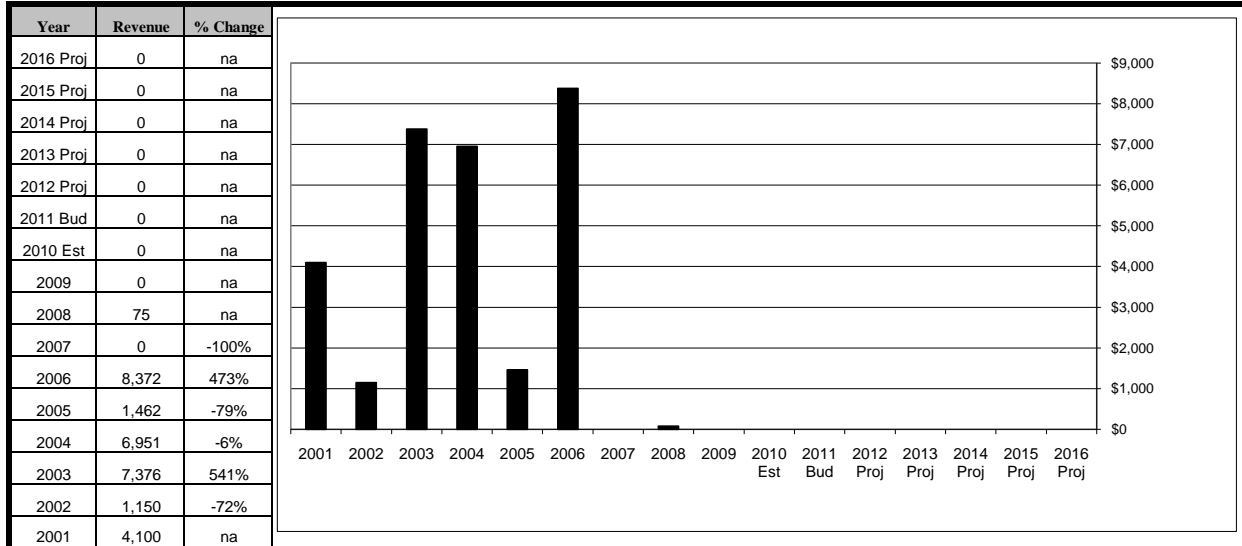
Notes

**City of Gardner
Revenue Summary
General Fund**

Donations and Sponsorships

Description

Donations toward City services or facilities. Sponsorship of athletic teams and events. Purchases of memorial trees/benches. After 2006 fees were placed under different line items, ie. Special Events. Memorials will remain here.



Notes

Moved to other line items after 2006, except for memorials.

**City of Gardner
Revenue Summary
General Fund**

Miscellaneous

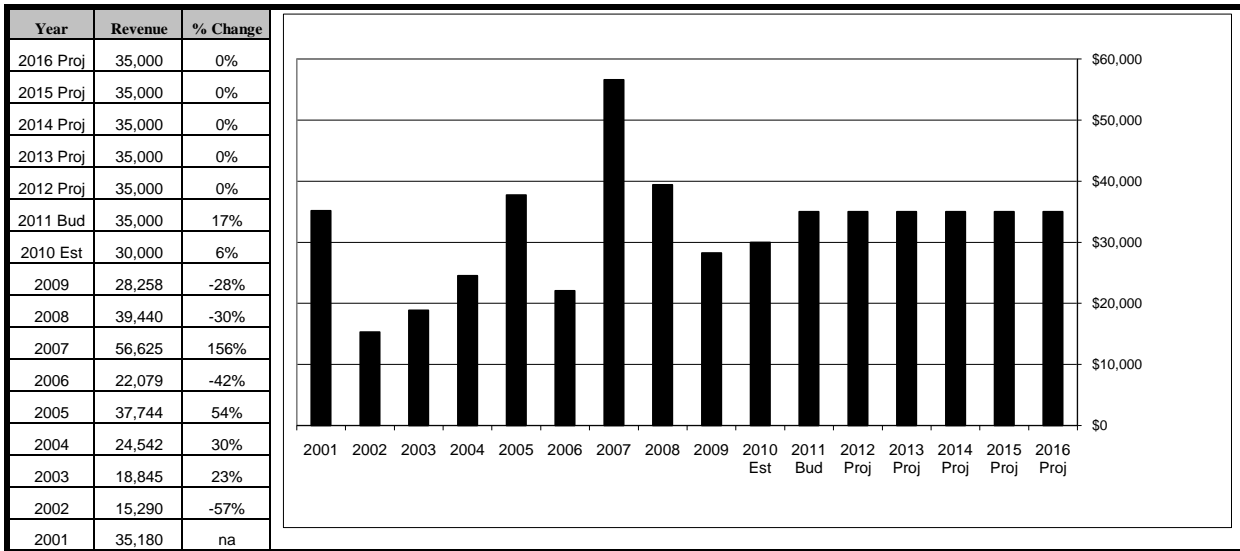
Description

Revenue from a variety of sources that did not fit the other revenue line items:

- Auction/sale of vehicles and equipment
- Recovered Property
- Airport Sweeping
- Metal recycling
- KERIT dividends in 2008 and 2009

Fee Schedule

Varies by revenue source.



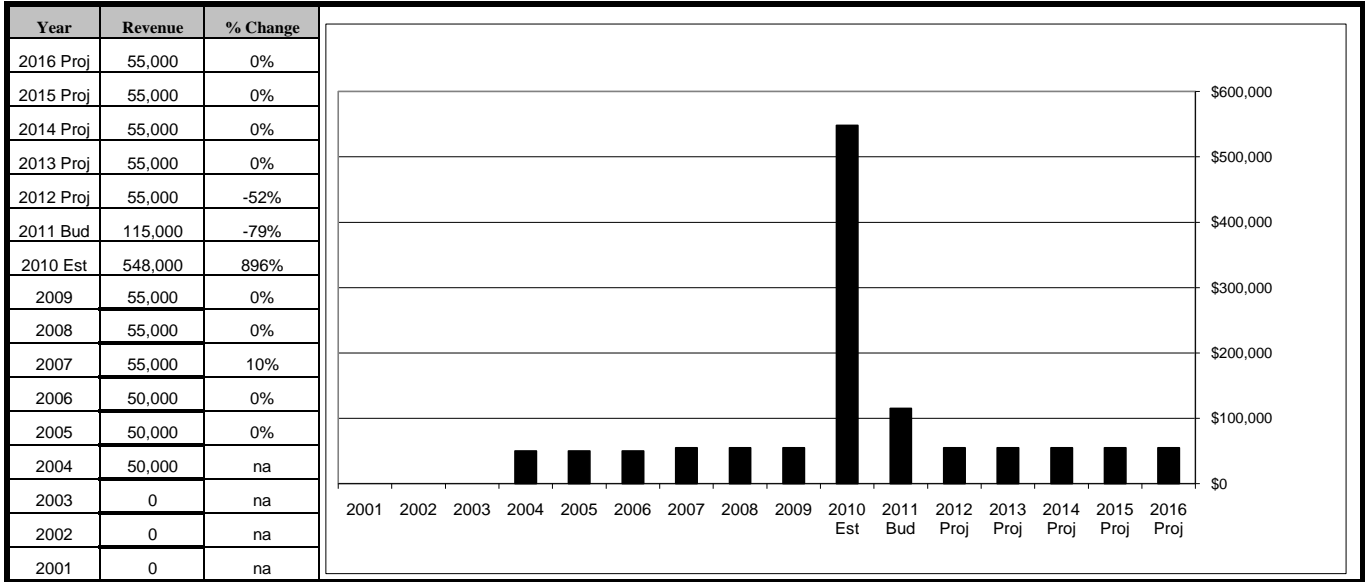
Notes

**City of Gardner
Revenue Summary
General Fund**

Other Transfers

Description

Transfers in from other funds for various purposes: Tax Increment Financing District (TIF) transfer for TIF administration by Finance, Benefit District (BD) transfer for BD administration by Finance, transfers from CIP and Risk funds to assist in cash flow for the General Fund.



Notes

	2009	2010	2011
TIF	5,000	5,000	5,000
BD	50,000	50,000	50,000
Risk	-	93,000	-
CIP	-	400,000	60,000
	55,000	548,000	115,000