



Capital Projects Funds

Park Improvement Fund

The Park Improvement Fund is collected through park impact fees on a per lot basis. The Park Improvement Fund accounts for the transfers made to the Bond and Interest account for the purpose of funding park related debt.

Special Parks Fund

Through the revenues of the alcohol tax, this program provides funding for the design of new parks and other engineering and planning studies that are needed. However, these funds are being transferred to Park Sales Tax Fund to help pay for the Aquatic Center and Celebration Park.

Park Sales Tax Fund

In June of 2005, the citizens of Gardner approved a one-half of one percent (0.5%) sales tax increase that took effect January 2006 and will last through 2015. The sales tax increase is specifically earmarked for the expansion to the City's swimming pool and the development of Celebration Park.

Street Improvement Fund

This program funds the development of major street development. The excise tax that is paid at time of platting goes to this fund. Other funds used for these projects are federal and state grants, County CARS program, and developer reimbursements.

Special Highway Fund

The Special Highway Fund provides funding for various street and curb programs. These programs include a 15-year street overlay program, 5-year street slurry sealing program, and curb repair. This fund also contributes to the provision of Americans with Disabilities Act sidewalk ramps and sidewalk extensions in areas where developers have stopped short of connecting with the proximal sidewalk.

Capital Improvement Reserve Fund

The Capital Improvement Reserve accounts for capital improvement projects or studies that are financed from transfers from the general fund, park improvement fund and other sources of revenue.

Stormwater Fund

This program funds the stormwater management projects throughout Gardner. The City receives grant funding from Johnson County to pay for portions of these projects



Park Improvement Fund

Program Description

The Park Improvement Fund is collected through park impact fees on a per unit basis for residential and by square feet of commercial and industrial buildings. The Park Improvement Fund accounts for the transfers made to other Capital Funds to pay for park development projects.

2011 Program Goals and Objectives

- Transfer available revenues to the Park Sales Tax Fund

2010 Program Anticipated Accomplishments

- Transfer available revenues to the Park Sales Tax Fund

Core Performance Measures

<u>Park Impact Fee (dollars)</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Single Family (per lot)	640	660	660
Apartment (per unit)	640	660	660
Commercial(per sq. ft.)	0.16	0.16	0.11
Industrial (per sq. ft.)	0.14	0.14	0.11

**City of Gardner
Park Improvement Reserve Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
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Funds Available Jan 1	824,248	503,248	452,727	448,427
Revenue:				
Charges for Services:				
Park Impact Fees	207,881	99,600	165,700	61,900
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Charges for Services Total	207,881	99,600	165,700	61,900
Use of Money:				
Interest on Investments	2,888	4,800	4,300	7,700
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Use of Money Total	2,888	4,800	4,300	7,700
Special Funding:				
Special County Sales and Use Tax	275,710	298,700	275,700	281,200
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Special Funding Total	275,710	298,700	275,700	281,200
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Revenue Total	486,479	403,100	445,700	350,800
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Expenditures:				
Transfer to Capital Improvement Reserve	468,000	0	0	0
Transfer to General Fund	0	0	0	0
Transfer to Parks Sales Tax Fund	390,000	450,000	450,000	550,000
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Expenditures Total	858,000	450,000	450,000	550,000
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Surplus/(Shortfall)	(371,521)	(46,900)	(4,300)	(199,200)
Funds Available Dec 31	452,727	456,348	448,427	249,227



Parks Sales Tax Fund

Program Description

In June of 2005, the citizens of Gardner approved a one-half of one percent (0.5%) sales tax increase that took effect January 2006 and will last through 2015. The sales tax increase is specifically earmarked for the expansion to the City's swimming pool and the development of Celebration Park.

2011 Program Goals and Objectives

- Continue funding the payments with transfers from Park Improvement and Special Highway Funds

2010 Program Anticipated Accomplishments

- NA

Core Performance Measures

**City of Gardner
Park Sales Tax Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
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Funds Available Jan 1	82,080	64,780	199,570	232,670
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	798,976	804,400	800,400	808,400
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Taxes Total	798,976	804,400	800,400	808,400
Use of Money:				
Interest on Investments	639	800	1,700	1,400
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Use of Money Total	639	800	1,700	1,400
Transfers In				
General Fund/CIP	0	0	0	0
Park Improvement Fund	390,000	450,000	450,000	550,000
Special Parks Fund	35,000	40,000	40,000	40,000
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	425,000	490,000	490,000	590,000
Revenue Total	1,224,615	1,295,200	1,292,100	1,399,800
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Expenditures:				
Bond & Interest				
2006 A Pool Expansion (xfer to BI)	342,600	364,000	364,000	389,200
2008B - Additional Pool (435 k) xfer to B&I	52,600	54,500	54,500	53,200
2006 D - Celebration Park (7.1)	711,925	839,100	839,100	1,005,900
Trustee fees - 2006D	0	0	1,400	1,400
Celebration Park - cash portion	0	0	0	140,000
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Expenditures Total	1,107,125	1,257,600	1,259,000	1,589,700
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Surplus/(Shortfall)	117,490	37,600	33,100	(189,900)
Funds Available Dec 31	199,570	102,380	232,670	42,770



Special Highway Fund

Program Description

The Special Highway Fund provides funding for various street and curb programs for maintenance and rehabilitation.

2011 Program Goals and Objectives

- Reconstruct 183rd Street from Center to ½ mile east and continue overlay only to Moonlight
- Fund portion of Bond and Interest Debt due to lack of Excise Fees

2010 Program Anticipated Accomplishments

- Reconstruct Madison Street from Center to Cherry
- Fund portion of Bond of Interest Debt due to lack of Excise Fees

Core Performance Measures

<u>Program Measurements:</u>	2009	2010	2011
	<u>Est.</u>	<u>Est.</u>	<u>Bud</u>
Lane miles of arterial roads	55	58	60
Lane miles of collector roads	60	61	61
Lane miles of residential roads	<u>70</u>	<u>72</u>	<u>72</u>
Total Lane Miles	185	191	193
Lane miles overlaid	1.21	0	1.0
Cost per year (thousands)	\$132.7	0	242.3
Percent of streets overlaid	0.7%	0.0%	.5%
Cost per lane mile of overlay	\$109,700	na	242.3
Lane Miles Sealed	0	7.6	0
Cost per year (thousands)	\$ 0	267,500	0
Percent of streets sealed	0%	4%	0%
Cost per lane mile of seal coating	\$ na	35,200	na
Lane miles street total reconstruction	\$ 0	2.0	1.0
Cost per year (thousands)	\$ 0	472	509
Percent of Streets reconstructed	0%	1%	.5%
Cost per lane mile of reconstruction	\$ na	236,000	509,000

**City of Gardner
Special Highway Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
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Funds Available Jan 1	251,106	180,006	219,982	171,982
Revenue:				
Taxes:				
State Highway Aid	426,804	406,000	420,000	420,000
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Taxes Total	426,804	406,000	420,000	420,000
Other:				
Interest on Investments	797	1,300	1,000	1,700
Other	0	0	0	0
CDBG	0	0	0	100,000
County Special Sales Tax	0	0	0	0
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Use of Money Total	797	1,300	1,000	101,700
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Revenue Total	427,601	407,300	421,000	521,700
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Expenditures:				
Capital Improvement:				
Street Construction-City Increment	0	0	0	0
Maintenance Inventory	0	0	0	0
Street Overlay/Repair	132,699	300,000	300,000	440,000
Center ST restripe	23	0	0	0
Crosswalk flashers (Spruce/Madison)	7,988	0	0	0
Street Improvement-Debt Service	300,000	150,000	150,000	150,000
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Capital Improvement Total	440,710	450,000	450,000	590,000
Transfers:				
2002 A - City Hall Debt	18,015	19,000	19,000	20,300
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Transfers Total	18,015	19,000	19,000	20,300
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Expenditures Total	458,725	469,000	469,000	610,300
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Surplus/(Shortfall)	(31,124)	(61,700)	(48,000)	(88,600)
Funds Available Dec 31	219,982	118,306	171,982	83,382



Special Parks Fund

Program Description

Through the revenues of the alcohol tax, this program provides funding for the design of new parks and other engineering and planning studies that are needed. However, these funds are being transferred to Park Sales Tax Fund to help pay for the Aquatic Center and Celebration Park.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- NA

Core Performance Measures

**City of Gardner
Special Parks Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
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Funds Available Jan 1	73,841	36,241	48,150	37,450
Revenue:				
Intergovernmental:				
Special Alcohol Tax	29,050	35,000	29,000	29,000
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Intergovernmental Total	29,050	35,000	29,000	29,000
Use of Money:				
Interest on Investments	259	300	300	200
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Use of Money Total	259	300	300	200
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Revenue Total	29,309	35,300	29,300	29,200
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Expenditures:				
Contractual Services:				
Master Plan Update	20,000	0	0	0
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Contractual Services Total	20,000	0	0	0
Transfer to Park Sales Tax	35,000	40,000	40,000	40,000
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Expenditures Total	55,000	40,000	40,000	40,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(25,691)	(4,700)	(10,700)	(10,800)
Funds Available Dec 31	48,150	31,541	37,450	26,650



Street Improvement Fund

Program Description

This program funds the development of major street development. The excise tax that is paid at time of platting goes to this fund. Other funds used for these projects are federal and state grants, County CARS program, and developer reimbursements.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- Complete design of 56/Old 56 Intersection whose construction is funded by ARRA grant
- Complete the 56 Highway Corridor Study and final payment
- Construct the Lincoln Lane connector

Core Performance Measures

<u>Excise Tax Rate (per sq. ft. platted)</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
	\$0.20	0.20	0.20

**City of Gardner
Street Improvement Reserve Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
Funds Available Jan 1	3,804,544	3,360,144	3,191,593	2,305,893
Revenue:				
Taxes:				
Excise Tax	12,311	348,000	131,000	131,000
Midwest Commerce (net)	444,073	112,800	0	112,800
Other:				
ARRA Grant	0	601,000	400,000	0
Taxes Total	456,384	1,061,800	531,000	243,800
Use of Money:				
Interest on Investments	15,667	31,000	14,000	19,000
Use of Money Total	15,667	31,000	14,000	19,000
 Revenue Total	472,051	1,092,800	545,000	262,800
 Expenditures:				
Debt Service Transfers:				
2002 B - Main Street/City Lane	17,348	16,800	16,800	16,200
2003 C - South Center	289,845	286,500	286,500	288,000
2005 A North Center (3.3)	102,303	407,200	407,200	406,200
2006 Moonlight Design KDOT (.692) TRF0030	88,484	88,500	88,500	88,500
2006 167th Street w of Waverly KDOT(.4) TRF002	98,961	38,400	38,400	0
2007 Grand Street Moonlight west (.4)	0	0	0	0
Kill Creek street/wtr BD (.358) xfer to B&I	26,903	26,400	26,100	26,400
2009 Santa Fe relocate (.858) TR-0101	0	105,500	63,700	63,700
2007 Main & Moon- Lincoln (2.0) TRF0046	185,524	185,500	185,500	185,500
2009/10 N Moonlight Warren to 166(6.7) TRF-011	0	0	0	562,500
Moving Projects to B&I Fund	0	0	0	(540,000)
Moving Projects to Special Hwy		(150,000)	(150,000)	(150,000)
Cash Projects:				
Transportation Master Plan	113,387	0	0	0
Old 56 and New 56 Intersection	133,805	601,000	400,000	0
56 Highway Study	20,000	20,000	20,000	0
Lincoln Lane Connector	1,364	0	48,000	0
Other Projects	7,078	28,000	0	0
Capital Improvement Total	1,085,002	1,653,800	1,430,700	947,000
 Expenditures Total	1,085,002	1,653,800	1,430,700	947,000
 Surplus/(Shortfall)	(612,951)	(561,000)	(885,700)	(684,200)
 Funds Available Dec 31	3,191,593	2,799,144	2,305,893	1,621,693



Capital Improvement Reserve Fund

Program Description

The Capital Improvement Reserve accounts for capital improvement projects or studies that are financed from transfers from the general fund, park improvement fund and other sources of revenue.

2011 Program Goals and Objectives

- Complete Airport drainage project with Federal and Airport funds
- Connect Main Street Sidewalk from Moonlight to KFC
- Transfer remaining dollars (\$60,000) to General Fund

2010 Program Anticipated Accomplishments

- Rehab the Public Works shop
- Complete the Parma triangle drainage
- Demo the south RPZ building
- Complete the environmental assessment for airport drainage project
- Complete the changeover to the new Public Safety radios for metro-wide connectivity
- Develop site plan for salt dome
- Complete the fiber project providing most city facilities with high-speed connectivity
- Transfer \$400,000 to the General Fund

Core Performance Measures

Capital Improvement Reserve Fund Projects	2009 <u>Actual</u>	2010 <u>Budget</u>	2010 <u>Estimate</u>	2011 <u>Budget</u>
Public Works Building rehab	\$ 0	45,000	38,000	0
Salt Dome Site Plan	\$ 0	15,000	15,000	0
Doublegate Stormwater Improvements	\$ 51,947	0	0	0
Genesis Creek Ditch	\$ 42,481	0	0	0
Parma Triangle Drainage (CDBG)	\$ 92	200,000	230,000	0
Aquatic Center Drain replacement	\$ 54,977	0	0	0
South RPZ building demo	\$ 0	0	13,000	0
Airport Study	\$ 18,530	0	0	0
Airport Environmental Assess(drainage)	\$ 0	0	52,000	0
Airport Drainage Project	\$ 0	0	0	1,000,000
PS Station 1 Roof Rehab	\$ 33,268	0	0	0
PS Radio System	\$ 0	130,000	106,800	0
Fiber Communication Project	\$ 0	0	60,000	0
Main Street Sidewalk Connection	\$ 0	0	0	35,000
Transfer to General Fund	\$ 0	400,000	400,000	60,000
Total	\$201,295	790,000	914,800	1,095,000

**City of Gardner
Capital Improvement Reserve Fund**

	2009 Actual -----	2010 Budget -----	2010 Estimate -----	2011 Budget -----
Funds Available Jan 1	244,984	678,684	776,998	94,498
Revenue:				
Intergovernmental:				
Grants - CDBG	0	100,000	100,000	0
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Intergovernmental Total	0	100,000	100,000	0
 Use of Money:				
Interest on Investments	2,947	300	2,000	502
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Use of Money Total	2,947	300	2,000	502
 Transfers In:				
Electric, Water, Wastewater	0	0	30,000	0
Park Improvement Reserve	468,000	0	0	0
Byrne Grant - PS radios	0	35,000	35,300	0
Reimbursed Expense-airport FAA	262,362	0	49,400	950,000
Reimbursed Expense-airport comm	0	0	15,600	50,000
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Transfers In Total	730,362	35,000	130,300	1,000,000
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Revenue Total	733,309	135,300	232,300	1,000,502
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 Expenditures:				
 Expenditures Total	201,295	790,000	914,800	1,095,000
	=====	=====	=====	=====
 Surplus/(Shortfall)	532,014	(654,700)	(682,500)	(94,498)
 Funds Available Dec 31	776,998	23,984	94,498	0



Storm Water Fund

Program Description

This program funds the stormwater management projects throughout Gardner. The City receives grant funding from Johnson County to pay for portions of these projects.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- Final repayment from County SMAC funding for the 2009 Storm Water Facility Study

Core Performance Measures

**City of Gardner
Storm Water Fund**

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Estimate</u>	<u>2011 Budget</u>
Funds Available Jan 1	(435,802)	0	(0)	(0)
Revenue:				
Intergovernmental:				
SMAC-County	506,591	0	48,926	0
Total Intergovernmental	<u>506,591</u>	<u>0</u>	<u>48,926</u>	<u>0</u>
Charges for Services				
Stormwater utility charges	0	0	0	0
Charges for Services total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Total	<u><u>506,591</u></u>	<u><u>0</u></u>	<u><u>48,926</u></u>	<u><u>0</u></u>
Expenditures:				
Storm water facilities study	58,652	0	48,926	0
Studies - Certification	0	0	0	0
Transfer to GF - Engineering	0	0	0	0
Storm water projects	0	0	0	0
Depreciation Expense	12,137			
Total	<u>70,789</u>	<u>0</u>	<u>48,926</u>	<u>0</u>
Expenditures Total	<u><u>70,789</u></u>	<u><u>0</u></u>	<u><u>48,926</u></u>	<u><u>0</u></u>
Surplus/(Shortfall)	435,802	0	0	0
Funds Available Dec 31	(0)	0	(0)	(0)