



Special Revenue Funds

Economic Development Fund

Supports business recruitment, retention and expansion, as well as tourism efforts through the Gardner Area Chamber of Commerce and by providing grants to agencies.

Beginning in 2011, will also support the Southwest Johnson County Economic Development Corporation (EDC), previously funded in the General Fund - Administrative Department.

The revenue source for this fund is a guest tax of four percent upon the gross receipts paid by guests for sleeping accommodations at the hotels in the City.

Risk Management Reserve Fund

This fund is reserve for possible major claims against the City, the city share of loss payments, and for purchase of equipment to enhance safety. This fund was collapsed into the General Fund in 2010 due to the recession. Currently, there are no plans to reestablish this fund for loss payments.

Special Alcohol and Drug Fund

This program provides funding for institutions in the County to combat and prevent drug use, as well as other societal issues. In Gardner the funding is currently going to the USD 231 for materials to use in educating students about illegal drug use.

The Special Alcohol and Drug Fund is 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 State law) 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. The program is administered by the County.

Administrative Benefit Fee

The City of Gardner established a fee for management of Benefit Districts as they are established in the City of Gardner. This fund accounts for those fees collected and the disbursement to the General Fund, which conducts the work to administer the benefit districts.

Law Enforcement Trust Fund

The City of Gardner from time to time receives distributions of monies that are distributed from drug seizures. These funds are then set aside for use by Public Safety for purchase of items to support its ongoing efforts to combat drug activity in the community.



Economic Development Fund

Program Description

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2011 Program Goals and Objectives

- Provide funding of \$25,000 (1/2 of 2010 General Fund) for the EDC.
- Reduce grant funding from \$21,000 per year to \$10,000 per year due to funding EDC.

2010 Program Anticipated Accomplishments

- Provide funding to the Chamber of Commerce (\$20,000)
- Provide funding to the Festival on the Trails (\$11,000)
- Provide funding to Gardner Museum to pay off house debt (\$7,000)
- Provide funding to Gardner Community Theater (\$3,000)

Core Performance Measures

**City of Gardner
Economic Development Reserv**

	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Estimate</u>	<u>2011 Budget</u>
Funds Available Jan 1	107,151	114,351	105,433	98,633
Revenue:				
Taxes:				
Transient Guest	34,702	46,900	35,000	35,000
Taxes Total	<u>34,702</u>	<u>46,900</u>	<u>35,000</u>	<u>35,000</u>
Miscellaneous:				
Donation	0	0	1,000	0
	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
Use of Money:				
Interest on Investments	428	1,200	500	900
Use of Money Total	<u>428</u>	<u>1,200</u>	<u>500</u>	<u>900</u>
Revenue Total	<u><u>35,130</u></u>	<u><u>48,100</u></u>	<u><u>36,500</u></u>	<u><u>35,900</u></u>
Expenditures:				
Contractual Services:				
Outsourced Services	21,100	20,000	20,000	45,000
Meetings/Training/Travel	720	800	500	0
Dues and Subscriptions	0	1,000	800	0
Special Events - Festival -Trails	5,028	11,000	12,000	0
Grants & Projects	10,000	10,000	10,000	10,000
Contractual Services Total	<u>36,848</u>	<u>42,800</u>	<u>43,300</u>	<u>55,000</u>
Expenditures Total	<u><u>36,848</u></u>	<u><u>42,800</u></u>	<u><u>43,300</u></u>	<u><u>55,000</u></u>
Surplus/(Shortfall)	(1,718)	5,300	(6,800)	(19,100)
Funds Available Dec 31	105,433	119,651	98,633	79,533



Risk Management Reserve Fund

Program Description

This fund is reserve for possible major claims against the City, the city share of loss payments, and for purchase of equipment to enhance safety. This fund was collapsed into the General Fund in 2010 due to the recession. Currently, there are no plans to reestablish this fund for loss payments.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- NA

**City of Gardner
Risk Management Reserve**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
	-----	-----	-----	-----
Funds Available Jan 1	107,924	92,924	92,762	0
Revenue:				
Miscellaneous:				
Miscellaneous	0	0	0	0
	-----	-----	-----	-----
Miscellaneous Total	0	0	0	0
	-----	-----	-----	-----
Revenue Total	0	0	0	0
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Outsourced Services	1,219	0	0	0
General Insurance & Claim	5,242	0	0	0
Equipment	7,401	0	0	0
Transfer to General Fund	1,300	92,924	92,762	0
	-----	-----	-----	-----
Contractual Services Total	15,162	92,924	92,762	0
	-----	-----	-----	-----
Expenditures Total	15,162	92,924	92,762	0
	=====	=====	=====	=====
Surplus/(Shortfall)	(15,162)	(92,924)	(92,762)	0
Funds Available Dec 31	92,762	0	0	0



Special Alcohol and Drug Fund

Program Description

This program provides funding for institutions in the County to combat and prevent drug use, as well as other societal issues. In Gardner the funding is currently going to the USD 231 for materials to use in educating students about illegal drug use.

The Special Alcohol and Drug Fund is 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 State law) 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. The program is administered by the County.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- NA

**City of Gardner
Special Alcohol and Drug Fund**

	2009 Actual -----	2010 Budget -----	2010 Estimate -----	2011 Budget -----
Funds Available Jan 1	35,717	36,417	33,196	26,596
Revenue:				
Intergovernmental:				
Special Alcohol Tax	29,050	36,000	29,000	29,000
Intergovernmental Total	----- 29,050	----- 36,000	----- 29,000	----- 29,000
Use of Money:				
Interest on Investments	201	400	200	300
Use of Money Total	----- 201	----- 400	----- 200	----- 300
Revenue Total	----- 29,251 =====	----- 36,400 =====	----- 29,200 =====	----- 29,300 =====
Expenditures:				
Contractual Services:				
Substance Abuse/Prevention	31,772	35,800	35,800	32,000
Contractual Services Total	----- 31,772	----- 35,800	----- 35,800	----- 32,000
Expenditures Total	----- 31,772 =====	----- 35,800 =====	----- 35,800 =====	----- 32,000 =====
Surplus/(Shortfall)	(2,521)	600	(6,600)	(2,700)
Funds Available Dec 31	33,196	37,017	26,596	23,896



Administrative Benefit Fee Fund

Program Description

The City of Gardner established a fee for management of Benefit Districts as they are established in the City of Gardner. This fund accounts for those fees collected and the disbursement to the General Fund, which conducts the work to administer the benefit districts.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- NA

**City of Gardner
Administrative Benefit Fee**

	2009 Actual -----	2010 Budget -----	2010 Estimate -----	2011 Budget -----
Funds Available Jan 1	381,516	333,316	333,286	284,786
Revenue:				
Use of Money:				
Interest on Investments	1,770	3,000	1,500	2,600
	-----	-----	-----	-----
Use of Money Total	1,770	3,000	1,500	2,600
	-----	-----	-----	-----
Revenue Total	1,770	3,000	1,500	2,600
	=====	=====	=====	=====
Expenditures:				
Transfers:				
General Fund	50,000	50,000	50,000	50,000
	-----	-----	-----	-----
Transfers Total	50,000	50,000	50,000	50,000
	-----	-----	-----	-----
Expenditures Total	50,000	50,000	50,000	50,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(48,230)	(47,000)	(48,500)	(47,400)
Funds Available Dec 31	333,286	286,316	284,786	237,386



Law Enforcement Trust Fund

Program Description

The City of Gardner from time to time receives distributions of monies that are distributed from drug seizures. These funds are then set aside for use by Public Safety for purchase of items to support its ongoing efforts to combat drug activity in the community.

2011 Program Goals and Objectives

- NA

2010 Program Anticipated Accomplishments

- NA

**City of Gardner
Law Enforcement Trust Fund**

	2009 Actual	2010 Budget	2010 Estimate	2011 Budget
	-----	-----	-----	-----
Funds Available Jan 1	1,003	1,008	1,008	0
Revenue:				
Use of Money:				
Interest on Investments	5	2	2	0
	-----	-----	-----	-----
Use of Money Total	5	2	2	0
	-----	-----	-----	-----
Revenue Total	5	2	2	0
	=====	=====	=====	=====
Expenditures:				
Capital Outlay:				
Equipment	0	1,010	1,010	0
	-----	-----	-----	-----
Capital Outlay Total	0	1,010	1,010	0
	-----	-----	-----	-----
Expenditures Total	0	1,010	1,010	0
	=====	=====	=====	=====
Surplus/(Shortfall)	5	(1,008)	(1,008)	0
Funds Available Dec 31	1,008	0	0	0