



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.

2012 Program Goals and Objectives

- Transfer available revenues to the Park Sales Tax Fund

2011 Program Anticipated Accomplishments

- Transfer available revenues to the Park Sales Tax Fund

Core Performance Measures

Park Impact Fee (dollars)	2009	2010	2011	2012
Single Family (per lot)	640	660	660	680
Apartment (per unit)	640	660	660	680
Commercial (per sq. ft.)	0.16	0.16	0.11	0.11
Industrial (per sq. ft.)	0.14	0.14	0.11	0.11

**City of Gardner
Park Improvement Reserve Fund
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	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
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Funds Available Jan 1	452,727	448,427	444,164	197,964
Revenue:				
Charges for Services:				
Park Impact Fees	165,823	61,900	29,200	43,100
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Charges for Services Total	165,823	61,900	29,200	43,100
Use of Money:				
Interest on Investments	3,539	7,700	2,600	1,000
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Use of Money Total	3,539	7,700	2,600	1,000
Special Funding:				
Special County Sales and Use Tax	272,075	281,200	272,000	280,200
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Special Funding Total	272,075	281,200	272,000	280,200
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Revenue Total	441,437	350,800	303,800	324,300
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Expenditures:				
Transfer to Capital Improvement Reserve	0	0	0	0
Transfer to Parks Sales Tax Fund	450,000	550,000	550,000	500,000
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Expenditures Total	450,000	550,000	550,000	500,000
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Surplus/(Shortfall)	(8,563)	(199,200)	(246,200)	(175,700)
Funds Available Dec 31	444,164	249,227	197,964	22,264



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.

2012 Program Goals and Objectives

- NA

2011 Program Anticipated Accomplishments

- NA

**City of Gardner
Special Parks Fund**

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
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Funds Available Jan 1	48,150	37,450	35,752	23,452
Revenue:				
Intergovernmental:				
Special Alcohol Tax	27,276	29,000	27,500	28,000
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Intergovernmental Total	27,276	29,000	27,500	28,000
Use of Money:				
Interest on Investments	326	200	200	200
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Use of Money Total	326	200	200	200
	-----	-----	-----	-----
Revenue Total	27,602	29,200	27,700	28,200
	=====	=====	=====	=====
Expenditures:				
Contractual Services:				
Master Plan Update	0	0	0	0
New Park Plan	0	0	0	0
	-----	-----	-----	-----
Contractual Services Total	0	0	0	0
Transfer to Park Sales Tax	40,000	40,000	40,000	35,000
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Expenditures Total	40,000	40,000	40,000	35,000
	=====	=====	=====	=====
Surplus/(Shortfall)	(12,398)	(10,800)	(12,300)	(6,800)
Funds Available Dec 31	35,752	26,650	23,452	16,652



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.

2012 Program Goals and Objectives

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

2011 Program Anticipated Accomplishments

- NA

**City of Gardner
Park Sales Tax Fund**

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
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Funds Available Jan 1	199,570	232,670	263,682	262,482
Revenue:				
Taxes:				
City Sales Tax (.5 cent)	832,343	808,400	857,000	882,700
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Taxes Total	832,343	808,400	857,000	882,700
Use of Money:				
Interest on Investments	38	1,400	1,500	1,400
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Use of Money Total	38	1,400	1,500	1,400
Transfers In				
General Fund/CIP	0	0	0	0
Park Improvement Fund	450,000	550,000	550,000	500,000
Special Parks Fund	40,000	40,000	40,000	35,000
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	490,000	590,000	590,000	535,000
Revenue Total	1,322,381	1,399,800	1,448,500	1,419,100
	=====	=====	=====	=====
Expenditures:				
Bond & Interest				
2006 A Pool Expansion (xfer to BI)	363,975	389,200	389,200	568,000
2008B - Additional Pool (435 k) xfer to B&I	54,481	53,200	53,200	51,900
2006 D - Celebration Park (7.1)	839,113	1,005,900	1,005,900	920,500
Trustee fees - 2006D	700	1,400	1,400	1,400
Celebration Park - cash portion	0	140,000	0	0
	-----	-----	-----	-----
Expenditures Total	1,258,269	1,589,700	1,449,700	1,541,800
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Surplus/(Shortfall)	64,112	(189,900)	(1,200)	(122,700)
Funds Available Dec 31	263,682	42,770	262,482	139,782



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.

Items of Note

- Collection of excise tax has been significantly reduced due to the slowdown of development. The city's ability to fund debt service for major street projects from the Street Improvement Fund has been severely impacted. As a result, the General Fund and Special Highway Fund are being used to fund debt service.
- New funding sources for major street improvement projects are needed since the excise tax can no longer be relied upon as the sole funding source for major street improvement projects.

2012 Program Goals and Objectives

- Establish Railroad Crossing Quiet Zone designation for the BNSF crossing of Moonlight Road.

2011 Program Anticipated Accomplishments

- Complete construction of Moonlight Road from Warren Street to Prairie Village Drive and the intersection of Moonlight Road and Main Street.
- Initiate Railroad Crossing Quiet Zone designation for the BNSF crossing of Moonlight Road.

Core Performance Measures

Excise Tax Rate (per sq. ft. platted)	2008	2009	2010	2011	2012
	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20

**City of Gardner
Street Improvement Reserve Fund**

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Estimate</u>	<u>2012 Budget</u>
Funds Available Jan 1	3,191,593	2,305,893	2,260,553	1,345,153
Revenue:				
Taxes:				
Excise Tax	95,710	131,000	44,000	65,500
Midwest Commerce (net)	0	112,800	0	
Other:				
ARRA Grant	0	0	0	0
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Taxes Total	95,710	243,800	44,000	65,500
Use of Money:				
Interest on Investments	15,390	19,000	16,000	17,000
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Use of Money Total	15,390	19,000	16,000	17,000
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Revenue Total	111,100	262,800	60,000	82,500
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Expenditures:				
Debt Service Transfers:				
2002 B - Main Street/City Lane	16,785	16,200	16,200	15,600
2003 C - South Center	286,515	288,000	288,000	284,200
2005 A North Center (3.3)	257,223	406,200	406,200	404,400
2006 Moonlight Design KDOT (.692) TRF0030	88,484	88,500	88,500	88,500
2006 167th Street w of Waverly KDOT(.4) TRF0	38,429	0	0	0
Kill Creek street/wtr BD (.358) xfer to B&I	24,642	26,400	25,600	25,800
2009 Santa Fe relocate (.858) TR-0101	63,718	63,700	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-0	0	562,500	397,500	397,500
2010A Moonlt Rd			194,200	185,600
Moving Projects to B&I Fund	0	(540,000)	(540,000)	(551,000)
Moving Projects to Special Hwy		(150,000)	(150,000)	(150,000)
Cash Projects:				
Transportation Master Plan	8,327	0	0	0
Old 56 and New 56 Intersection	6,679	0	0	0
56 Highway Study	20,000	0	0	0
Lincoln Lane Connector	45,816	0	0	0
Other Projects	0	0	0	0
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Capital Improvement Total	1,042,140	947,000	975,400	949,800
	961,318			
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Expenditures Total	1,042,140	947,000	975,400	949,800
	=====	=====	=====	=====
Surplus/(Shortfall)	(931,040)	(684,200)	(915,400)	(867,300)
Funds Available Dec 31	2,260,553	1,621,693	1,345,153	477,853



Special Highway Fund

Program Description

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

Items of Note

- The Special Highway Fund is currently the only source of funding for street maintenance and improvement projects not performed by City staff. The Special Highway Fund is being used to leverage KDOT funding (Center & Main Street Intersection) and CARS funding for major maintenance on arterial streets.
- Funding for projects is further reduced due to transfers Street Improvement Fund to cover existing debt.
- Other than pavement repairs and crack filling by City staff, no work has been done on residential streets since 2007 except for contract repairs or overlays due to pavement failure (Cottage Creek Drive in 2010 & Pumpkin Ridge in 2011).

2012 Program Goals and Objectives

- Fund design, land acquisition, and utility relocation for Main Street & Center Street intersection improvements (funding augmenting by KDOT's Federal Funds Exchange program).
- Road realignment and installation of guardrail on 167th Street at culverts west of Waverly (safety project).
- Fund portion of Bond and Interest Debt due to lack of Excise Fees

2011 Program Anticipated Accomplishments

- Reconstruct 183rd Street from Center to ½ mile east and continue overlay only to Moonlight. Project will include construction of a bike/pedestrian path from Center to Maple, if bids are favorable and budget allows.
- Fund design for Main Street & Center Street intersection improvements (funding augmenting by KDOT's Federal Funds Exchange program).
- Funding for City portion of installation of new chip & seal surface on 159th Street between Kill Creek Road and Gardner Road.
- Overlay and repair of Pumpkin Ridge east of Moonlight Road
- Fund portion of Bond of Interest Debt due to lack of Excise Fees

Core Performance Measures

Program Measurements	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Lane miles of arterial roads	55	58	60	60	60
Lane miles of collector roads	60	61	61	61	61
Lane miles of residential roads	70	72	72	72	72
Total Lane Miles	185	191	193	193	193
Lane miles overlaid	1.21	0.5	1.0	0.8	
Cost per year (thousands)	\$132.7	\$34.6	\$242.3	\$242	
Percent of streets overlaid	0.7%	0.2%	0.5%	0.4%	
Cost per lane mile of overlay	\$109,700	\$69,200	\$242,300	\$302,500	N/A
Lane miles sealed				1.50	
Cost per year (thousands)				\$40	
Percent of streets sealed				0.8%	
Cost per lane mile of seal coating	N/A	N/A	N/A	N/A	N/A



Special Highway Fund

Lane miles street total reconstruction		1.4	1.0	1.0	0.2
Cost per year (thousands)		\$441	\$355	\$355	\$110
Percent of streets reconstructed		0.5%	0.3%	0.3%	0.0%
Cost per lane mile of reconstruction	N/A	\$315,000	\$355,000	\$355,000	\$550,000

**City of Gardner
Special Highway Fund**

	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
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Funds Available Jan 1	219,982	171,982	221,611	12,011
Revenue:				
Taxes:				
State Highway Aid	476,929	420,000	465,000	479,000
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Taxes Total	476,929	420,000	465,000	479,000
Other:				
Interest on Investments	1,319	1,700	1,700	1,900
Other	203,303	0	0	0
CDBG	0	100,000	50,000	0
CARS			343,000	
KDOT Fed Fund Exchange			107,000	107,000
KDOT Corridor Man'g't Program				
KDOT Geometric Improvements				
County Special Sales Tax	0	0	0	0
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Use of Money Total	204,622	101,700	501,700	108,900
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Revenue Total	681,551	521,700	966,700	587,900
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Expenditures:				
Capital Improvement:				
Street Overlay/Curb Repair	495,894	440,000	0	0
CARS & CDBG - 183rd St.	0	0	758,500	0
Center & Main - KDOT Funding			154,000	180,000
159th St Overlay			5,000	45,000
Local Street Reconstruction			81,000	
Madison - Center X-Walk			2,000	
US56 - Cedar Niles Signal Backup			4,000	
191st Street Appraisal			1,500	
167th Guard Rail & Alignment				110,000
I35 SB Ramps-US56 Intersection				
CARS - S. Moonlight Reconst.				
CARS - Gardner Rd (I35-183rd)				
CARS - Center St (183rd - Grand)				
Center ST restripe	15,018	0	0	0
Crosswalk flashers (Spruce/Madison)	0	0	0	0
Street Improvement-Debt Service	150,000	150,000	150,000	150,000
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Capital Improvement Total	660,912	590,000	1,156,000	485,000
Transfers:				
Capital Improvement Reserve	0	0	0	0
2002 A - City Hall Debt	19,010	20,300	20,300	21,100
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Transfers Total	19,010	20,300	20,300	21,100
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Expenditures Total	679,922	610,300	1,176,300	506,100
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Surplus/(Shortfall)	1,629	(88,600)	(209,600)	81,800
Funds Available Dec 31	221,611	83,382	12,011	93,811



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.

Items of Note

Projects not funded in 2012 are:

- Upgrade of the City Hall HVAC Control System (\$75,000).
- Replacement of the Gardner Greenway Low Water Crossings (\$183,600).
- Installation of security cameras at the Gardner Aquatic Center (\$15,000).

2012 Program Goals and Objectives

Complete design of and construct Airport drainage project with Federal and Airport funds.

2011 Program Anticipated Accomplishments

- Complete Preliminary Engineering Study for Airport drainage project and begin Design Engineering for project. with Federal and Airport funds
- Connect Main Street Sidewalk from Moonlight to KFC
- Complete the environmental assessment for future Gardner Airport projects & land acquisitions.
- Completion and adoption of Transportation Study for the 175th Street and I-35 Interchange area.
- Plat Public Works Shop property.
- Replacement of part of the fence at the Public Works Shop.
- Transfer \$60,000 to the General Fund

Core Performance Measures

Capital Improvement Reserve Fund Projects	2009 Actual	2010 Actual	2011 Budget	2011 Estimate	2012 Budget
Public Works Building rehab	0	\$39,648	0		
Salt Dome Site Plan	0	\$6,000	0	\$1,500	
Doublegate Stormwater Improvements	\$51,947	0	0		
Genesis Creek Ditch	\$42,481	0	0		
Parma Triangle Drainage (CDBG)	\$92	\$151,071	0		
Aquatic Center Drain replacement	\$54,977	0	0		
South RPZ building demo	0	\$12,905	0		
Airport Study	\$18,530	\$14,200	0		
Airport Environmental Assessment	0	\$57,900	0	\$5,900	
Airport Drainage Project	0	\$29,260	\$1,000,000	\$65,300	\$1,201,600
PS Station 1 Roof Rehab	\$33,268	0	0		
PS Radio System	0	\$106,802	0		
Public Works Shop Fence Replacement				\$4,900	
Transportation Study - 175 th St. & I-35 Area		\$5,978		\$8,835	
Fiber Communication Project	0	\$60,909	0		
Main Street Sidewalk Connection	0	0	\$35,000	\$35,000	
Transfer to General Fund	0	\$400,000	\$60,000	\$60,000	0
Total	\$201,295	\$884,873	\$1,095,000	\$181,435	\$1,201,600

**City of Gardner
Capital Improvement Reserve Fund**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Estimate</u>	<u>2012 Budget</u>
Funds Available Jan 1	244,984	776,998	94,498	199,522	89,787
Revenue:					
Intergovernmental:					
Grants - CDBG	0	100,000	0	0	0
Airport Grant					
Other	0	0	0	0	0
Intergovernmental Total	0	100,000	0	0	0
Use of Money:					
Interest on Investments	2,947	1,400	502	500	0
Use of Money Total	2,947	1,400	502	500	0
Transfers In:					
Electric, Water, Wastewater	0	30,000	0	0	0
Park Improvement Reserve	468,000	0	0	0	0
Byrne Grant - PS radios	0	35,189	0	0	0
Fire Grant - Radios	0	25,046	0	0	0
Reimbursed Expense-airport FAA	262,362	100,025	950,000	67,640	1,141,500
Reimbursed Expense-airport comm	0	15,737	50,000	3,560	60,100
Transfers In Total	730,362	205,997	1,000,000	71,200	1,201,600
Revenue Total	733,309	307,397	1,000,502	71,700	1,201,600
Expenditures:					
Expenditures Total	201,295	884,873	1,095,000	181,435	1,201,600
Surplus/(Shortfall)	532,014	(577,476)	(94,498)	(109,735)	0
Funds Available Dec 31	776,998	199,522	0	89,787	89,787

Capital Improvement Reserve Fund Projects	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Estimate</u>	<u>2012 Budget</u>
Capital Improvement:					
Building Rehab and Improvement	0	39,648	0	0	0
Doublegate Stormwater Improvements	51,947	0	0	0	0
Genesis Creek Ditch	42,481	0	0	0	0
Parma triangle drainage (CDBG)	92	151,071	0	0	0
Aquatic Center Drain Rehab	54,977	0	0	0	0
South RPZ purchase / building demo	0	12,905	0	0	0
Airport Study	18,530	14,200	0	0	0
Airport Environmental Assess - Drainage	0	57,900	0	5,900	0
Airport Drainage Project	0	29,460	1,000,000	65,300	1,201,600
PS Station 2 & 3 land acquisition	0	0	0	0	0
PS Station 1 driveway repair	0	0	0	0	0
PS Station 1 main street light	0	0	0	0	0
PS Station 1 entry remodel	0	0	0	0	0
PS Station 1 parking lot overlay/concrete	0	0	0	0	0
Property Acquisition	0	0	0	0	0
Runway 17-35 Construction	0	0	0	0	0
Terminal Building Improvements	0	0	0	0	0
PS Station 1 Roof replacement	33,268	0	0	0	0
PS Radio System	0	106,802	0	0	0
Salt Dome and Site Plan	0	6,000	0	1,500	0
Public Works Yard Fence Replacement	0	0	0	4,900	0
Transportation Study - 175th Interchange	0	5,978	0	8,835	0
Fiber Communication Project	0	60,909	0	0	0
Main Street Sidewalk Connection	0	0	35,000	35,000	0
Upgrade the City Hall HVAC Control System (Dept. Req. \$75,000 in 2012)					
Greenway Trail Low Water Crossing Replacements (Dept. Req. \$183,600 in 2012)					
Gardner Aquatic Center Security Cameras (Dept. Req. \$15,000 in 2012)					
Transfer to General fund	0	400,000	60,000	60,000	0
Capital Improvement Total	201,295	884,873	1,095,000	181,435	1,201,600



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.

Items of Note

- Stormwater projects currently compete with other City project priorities for funding from the General Fund.
- The CIP has identified \$4.4M of projects for 2012-2016: none of these projects are funded.
- The County Stormwater Management Program (SMP) funds 75% of design and construction of eligible stormwater projects. The city is losing opportunities to secure SMP funding because it lacks a dedicated City funding source.
- A Small Stormwater Project Program is proposed in the CIP to help respond to citizen requests for City assistance to fix poor yard drainage. Staff has a database of the over 40 requests that have been investigated since 2007. No funding source for this type of assistance is currently available.

2012 Program Goals and Objectives

- The SMP is funding 75% of construction of the Gardner Lake Spillway Reconstruction project. The City's share is funded from the Water Fund

2011 Program Anticipated Accomplishments

- The SMP is funding 75% of the design of the Gardner Lake Spillway Reconstruction project. The City's share is funded from the Water Fund.

**City of Gardner
Storm Water Fund**

	2010 Actual -----	2011 Budget -----	2011 Estimate -----	2012 Budget -----
Funds Available Jan 1	(0)	2,299	2,299	2,299
Revenue:				
Intergovernmental:				
SMAC-County	48,926	0	0	0
	-----	-----	-----	-----
Total Intergovernmental	48,926	0	0	0
Charges for Services				
Stormwater utility charges	0	0	0	0
	-----	-----	-----	-----
Charges for Services total	0	0	0	0
	-----	-----	-----	-----
Revenue Total	48,926	0	0	0
	=====	=====	=====	=====
Expenditures:				
Storm water facilities study	46,627	0	0	0
Studies - Certification	0	0	0	0
Transfer to GF - Engineering	0	0	0	0
Storm water projects	0	0	0	0
175th Street and Waverly Improvements (Dept. Req. \$60,000 in 2012)				
Small Storm Water Project Program (Dept. Req. \$25,000 in 2012)				
Depreciation Expense				
	-----	-----	-----	-----
Total	46,627	0	0	0
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Expenditures Total	46,627	0	0	0
	=====	=====	=====	=====
Surplus/(Shortfall)	2,299	0	0	0
Funds Available Dec 31	2,299	2,299	2,299	2,299