

General Fund Revenue Summary

ACCOUNT	REVENUE SOURCE	2010 Actual	2011 Budget	2011 Estimate	2012 Budget	2013 Projected	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Taxes										
001		1%	1%							
311.01	Ad Valorem Property Tax	2,713,756	2,744,000	2,744,000	2,931,000	2,960,000	3,019,000	3,110,000	3,294,000	3,492,000
311.02	Back Tax Collections	92,696	70,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
311.10	Motor Vehicle Tax	330,916	342,000	331,500	324,000	330,500	337,100	343,800	350,700	357,700
	Total	3,137,368	3,156,000	3,165,500	3,345,000	3,380,500	3,446,100	3,543,800	3,734,700	3,939,700
312.01	Mowing Special Assessments	2,920	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Total	2,920	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
313.01	City Sales Tax	1,163,390	1,124,000	1,183,000	1,207,000	1,243,000	1,280,000	1,331,000	2,184,000	2,271,000
313.02	County Sales Tax	1,180,419	1,202,000	1,202,000	1,226,000	1,275,000	1,326,000	1,392,000	1,462,000	1,535,000
020.00	City Use Tax	324,060	260,000	325,600	332,000	342,000	356,000	370,000	389,000	408,000
019.00	County Use Tax	188,748	120,000	183,000	187,000	194,000	202,000	210,000	218,000	227,000
	Total	2,856,617	2,706,000	2,893,600	2,952,000	3,054,000	3,164,000	3,303,000	4,253,000	4,441,000
318.01	Natural Gas Franchise	155,512	187,000	171,000	174,000	183,000	192,000	202,000	212,000	223,000
318.02	Telephone Franchise	44,099	46,000	43,000	42,000	41,000	40,000	39,000	38,000	37,000
318.03	Cable Television Franchise	160,799	167,000	161,000	164,000	167,000	170,000	173,000	176,000	180,000
	Electric Franchise (KCPL)	20,304	24,000	20,700	22,000	23,000	24,000	25,000	26,000	27,000
	Total	380,714	424,000	395,700	402,000	414,000	426,000	439,000	452,000	467,000
	Taxes Subtotal	6,377,619	6,288,000	6,457,800	6,702,000	6,851,500	7,039,100	7,288,800	8,442,700	8,850,700
Licenses/Permits										
321.01	Business Licenses & Payments	1,375	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
321.02	Beer and Liquor License	4,686	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
	Total	6,061	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
322.01	Building & Construction Permits	173,914	100,000	57,000	75,000	100,000	200,000	200,000	200,000	200,000
322.02	Animal Licenses & Impoundment	10,458	13,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
322.03	Lake Permits	4,048	2,600	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Total	188,420	115,600	69,000	87,000	112,000	212,000	212,000	212,000	212,000
	Licenses/Permits Subtotal	194,481	121,800	75,200	93,200	118,200	218,200	218,200	218,200	218,200
Intergovernmental										
331.01	Grants	76,976	69,000	77,000	79,000	81,000	83,000	85,000	88,000	91,000
	Total	76,976	69,000	77,000	79,000	81,000	83,000	85,000	88,000	91,000
335.03	Local Alcoholic Liquor Tax	27,276	29,000	27,400	28,200	29,000	30,500	32,000	33,600	35,300
	Total	27,276	29,000	27,400	28,200	29,000	30,500	32,000	33,600	35,300
	Intergovernmental Subtotal	104,252	98,000	104,400	107,200	110,000	113,500	117,000	121,600	126,300
Charges for Service										
341.01-02	Copies/Plans/Codes	2,612	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
341.02	Miscellaneous	5,939	35,000	25,000	20,000	21,000	22,000	23,000	25,000	25,000
341.02-01	Returned Checks	5,400	6,000	5,500	5,500	5,500	5,500	5,500	5,500	5,500
341.02-02	Reimbursed Expense	-	-	-	-	-	-	-	-	-
341.02-03	Insurance Proceeds	8,457	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Total	22,408	46,000	35,500	30,500	31,500	32,500	33,500	35,500	35,500
347.01	Recreation Programs	231,881	215,000	234,000	261,000	266,000	271,000	276,000	282,000	288,000
347.02	Instructional Recreation Fees	12,467	8,100	13,000	13,100	13,400	13,700	14,000	14,300	14,600
347.03	Swimming Pool Fees	321,879	330,000	322,000	324,000	324,000	324,000	324,000	324,000	324,000
347.04	Swimming Lessons	31,732	33,000	31,000	31,000	32,000	33,000	34,000	35,000	36,000
347.05	Special Events	22,886	20,000	56,300	40,500	40,500	40,500	40,500	20,000	40,500
347.06	Concessions	126,492	130,000	126,700	126,700	126,700	126,700	126,700	126,700	126,700
347.07	Advertising	12,800	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
347.09	Tournaments	26,572	22,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000
347.10	Donations and Sponsorships	1,600	-	-	-	-	-	-	-	-
347.11	Facility Rental	26,625	30,000	26,800	26,800	26,800	26,800	26,800	26,800	26,800
	Total	814,934	799,100	842,800	857,100	864,400	871,700	879,000	866,800	895,600
348.02	Inspection Fees	12,036	7,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000
348.03	Zoning and Subdivision Fees	3,854	2,500	2,500	3,000	3,500	4,000	4,500	5,000	5,000
348.04	Street Signs	-	1,000	1,000	1,100	1,200	1,300	1,400	1,500	1,600
	Total	15,890	10,500	10,500	12,100	13,700	15,300	16,900	18,500	19,600
349.01	Court Fines	193,471	204,000	204,000	208,000	212,000	216,000	220,000	224,000	228,000
349.02	Court Fees	24,429	22,700	22,700	23,200	23,700	24,200	24,700	25,200	25,700
349.03	Diversion	18,426	28,800	19,000	19,400	19,800	20,200	20,600	21,000	21,400
	Total	236,326	255,500	245,700	250,600	255,500	260,400	265,300	270,200	275,100
	Charges for Service Subtotal	1,089,558	1,111,100	1,134,500	1,150,300	1,165,100	1,179,900	1,194,700	1,191,000	1,225,800
Business-type Activity										
361.01	Interest on Idle Funds	15,849	18,000	18,000	18,200	18,400	18,600	18,800	19,000	19,200
	Total	15,849	18,000	18,000	18,200	18,400	18,600	18,800	19,000	19,200
362.02	Royalties	1,034	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Total	1,034	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Business - Type Activity Subtotal	16,883	19,000	19,000	19,200	19,400	19,600	19,800	20,000	20,200
078.00	Electric Fund Transfer	712,100	749,100	749,100	772,000	795,000	819,000	844,000	869,000	895,000
076.00	Water Fund Transfer	60,700	64,300	64,300	66,200	68,200	70,200	72,300	74,500	76,700
077.00	Wastewater Fund Transfer	110,700	114,300	114,300	68,200	72,300	76,600	81,200	86,100	91,300
	Other transfers - Storm Water	-	-	-	-	-	-	-	-	-
391.96	Other Transfers - TIF	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	44,000	-
	Other Transfers - TIF extension	-	150,000	-	-	-	-	-	-	-
391.96	Other Transfers - Risk	92,762	-	-	-	-	-	-	-	-
391.96	Other Transfers - CIP	400,000	60,000	60,000	-	-	-	-	-	-
	Total	1,431,262	1,192,700	1,042,700	961,400	990,500	1,020,800	1,052,500	1,078,600	1,063,000
073.00	Sale of City Property	-	90,000	93,000	-	-	-	-	-	-
	Total	-	90,000	93,000	-	-	-	-	-	-
	Subtotal	1,431,262	1,282,700	1,135,700	961,400	990,500	1,020,800	1,052,500	1,078,600	1,063,000
	Fund Revenues Total	9,214,056	8,920,600	8,926,600	9,033,300	9,254,700	9,591,100	9,891,000	11,072,100	11,504,200

**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.

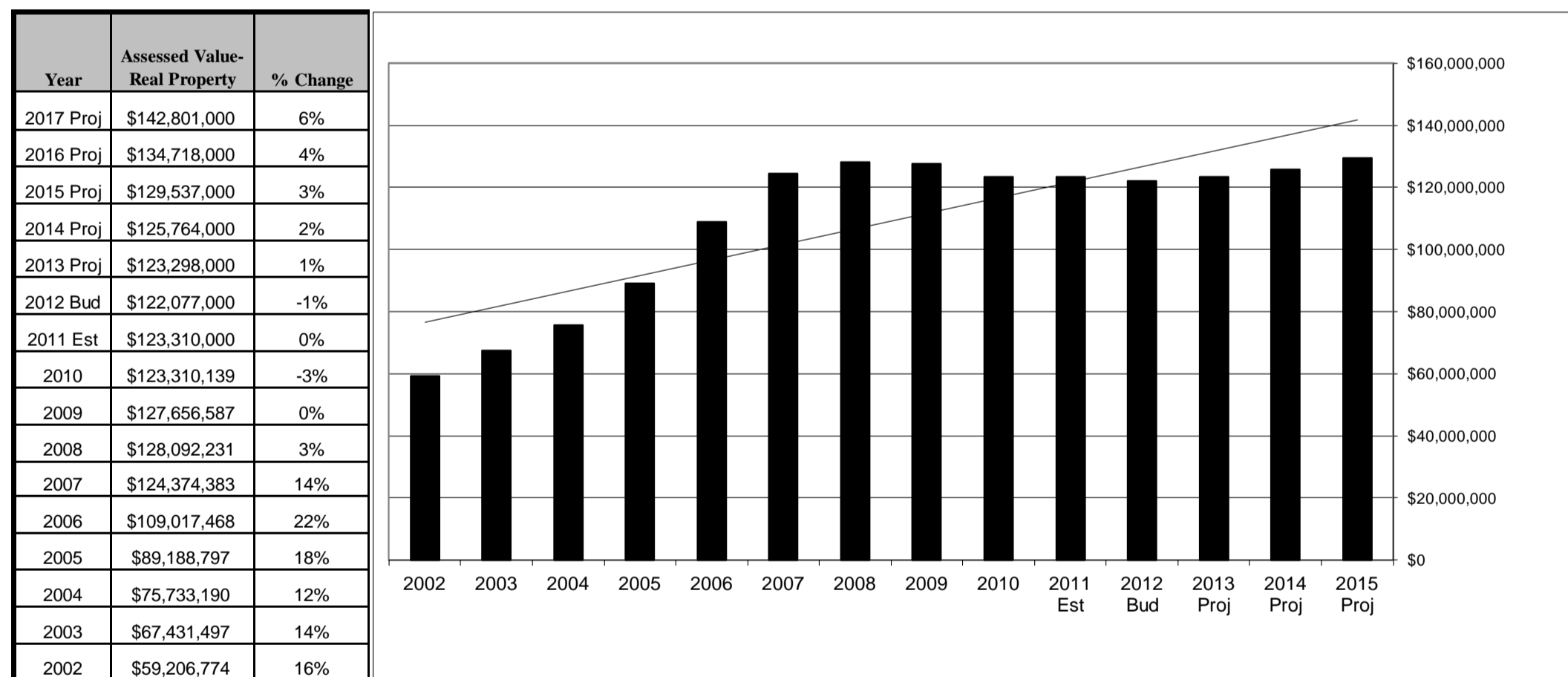
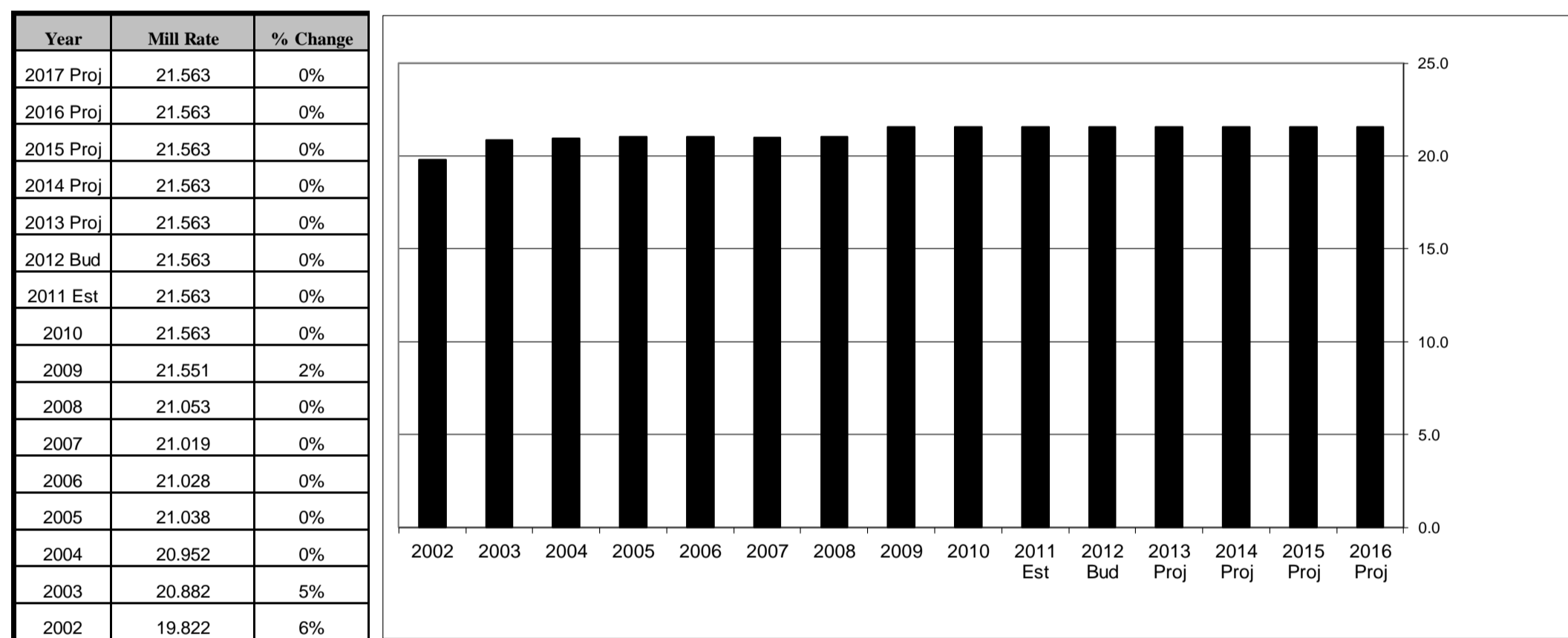
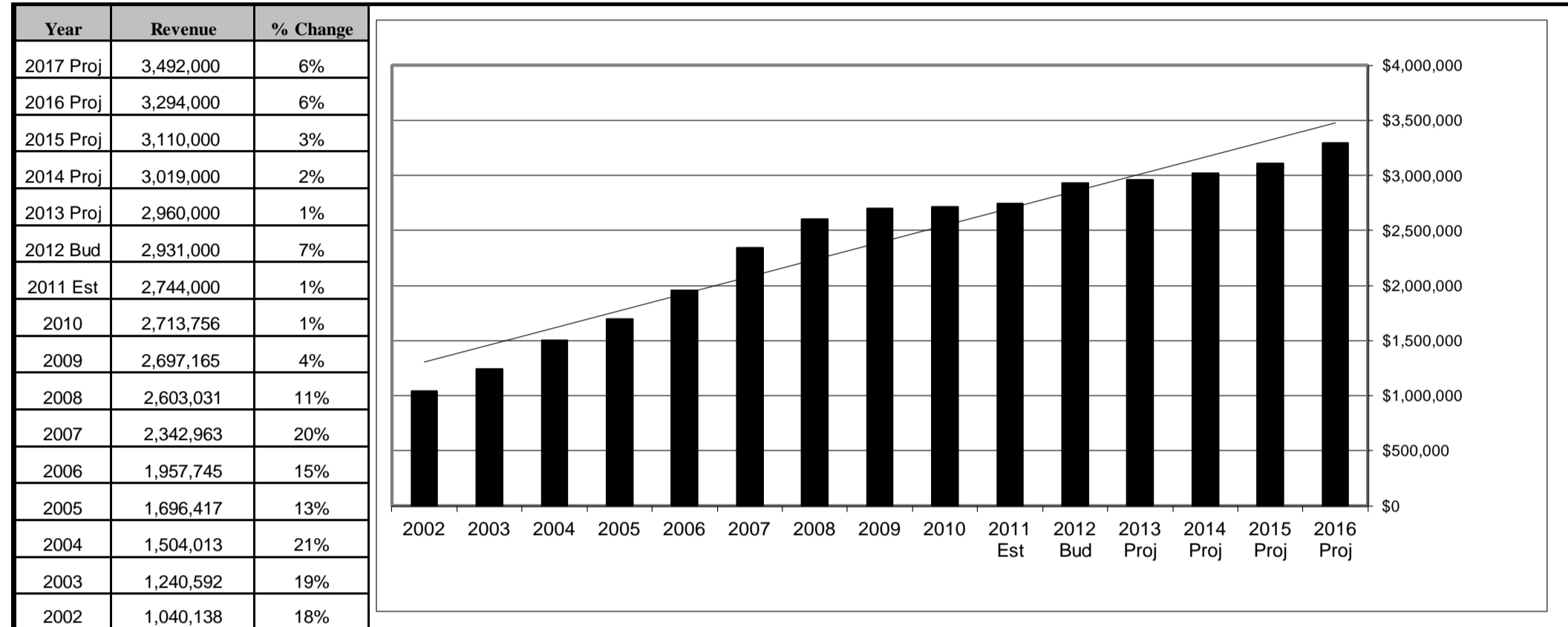
In 2010, Council increased mill by .5

2012 \$200,000 moved from Bond and Interest since payment for Fire Aerial now coming out of General Fund with payment to Fire District.

2016 increase is 4% growth and valuation changes and \$60,000 increase due to return of TIF money.

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.



Year	Assessed Value-Real Property	Assessed Value-Personal Property	Assessed Value-Utility	Total Assessed value
2015 Proj	\$142,801,000	\$5,382,000	\$3,746,000	\$151,929,000
2016 Proj	\$134,718,000	\$5,077,000	\$3,534,000	\$143,329,000
2015 Proj	\$129,537,000	\$4,790,000	\$3,334,000	\$137,661,000
2014 Proj	\$125,764,000	\$4,519,000	\$3,145,000	\$133,428,000
2013 Proj	\$123,298,000	\$4,345,000	\$3,024,000	\$130,667,000
2012 Bud	\$122,077,000	\$4,260,000	\$2,965,000	\$129,302,000
2011 Est	\$123,310,000	\$4,260,000	\$2,965,000	\$130,535,000
2010	\$123,310,139	\$4,260,000	\$2,965,000	\$130,535,139
2009	\$124,249,000	\$4,392,000	\$3,057,000	\$131,698,000
2008	\$128,092,231	\$4,527,597	\$3,152,055	\$135,771,883
2007	\$124,374,383	\$4,882,468	\$3,275,792	\$132,532,643
2006	\$109,017,468	\$5,742,841	\$3,236,860	\$117,997,169
2005	\$89,188,797	\$5,931,852	\$3,127,877	\$98,248,526
2004	\$75,733,190	\$5,871,110	\$2,824,390	\$84,428,690
2003	\$67,431,497			
2002	\$59,206,774			

6%	6%	4%
6%	6%	3%
4%	4%	2%
2%	2%	1%
0%	0%	-1%
0%	0%	0%
-3%	-3%	-1%
-3%	-3%	-3%
-7%	-4%	2%
-15%	1%	12%
-3%	3%	20%
1%	11%	16%

**City of Gardner
Revenue Summary
General Fund**

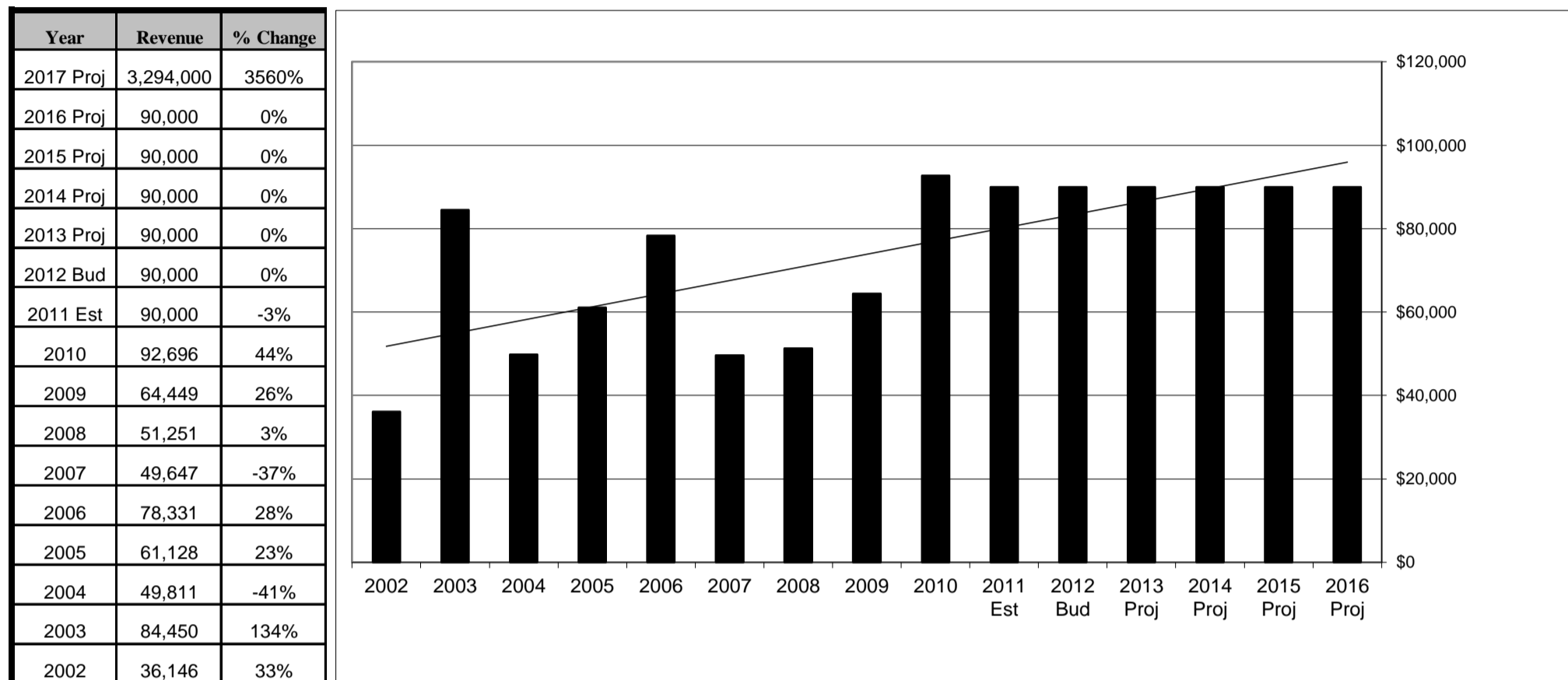
Back Tax Collections

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.



Notes

**City of Gardner
Revenue Summary
General Fund**

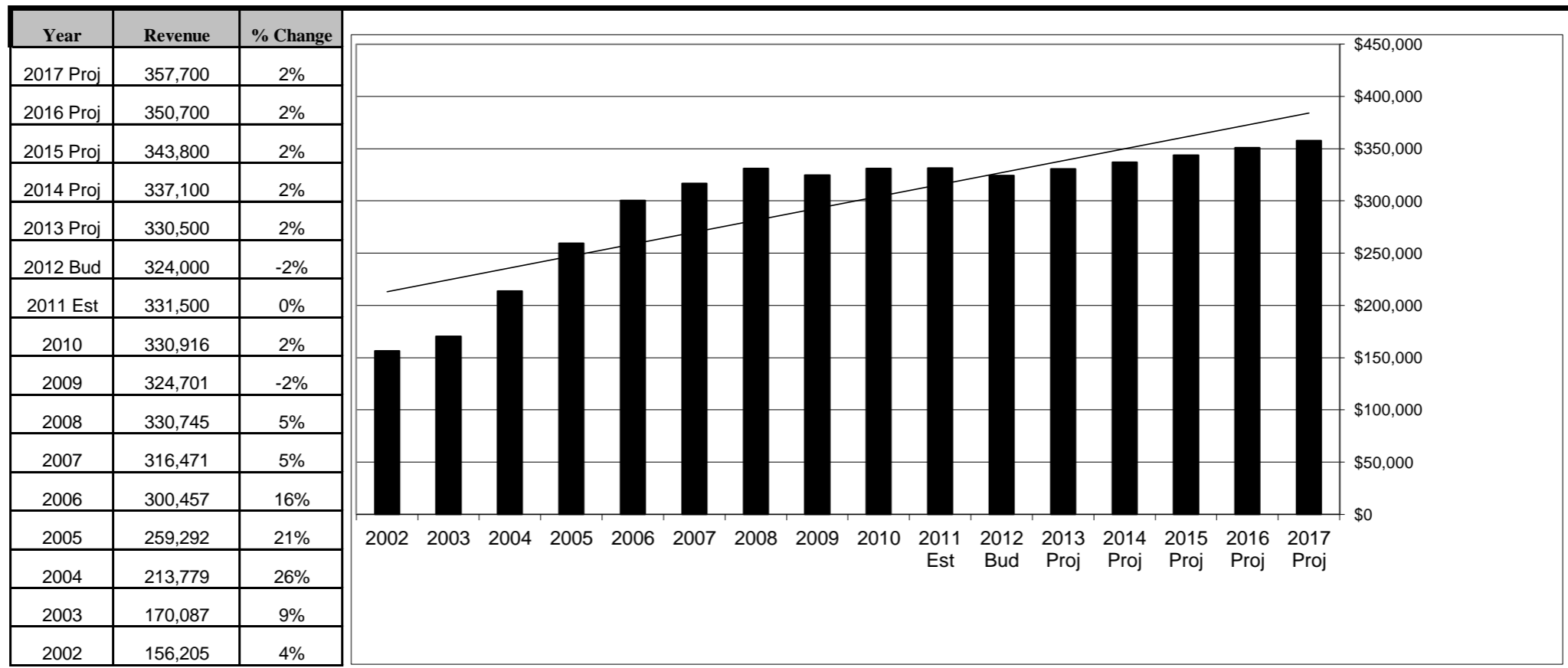
Motor Vehicle Tax

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



Notes

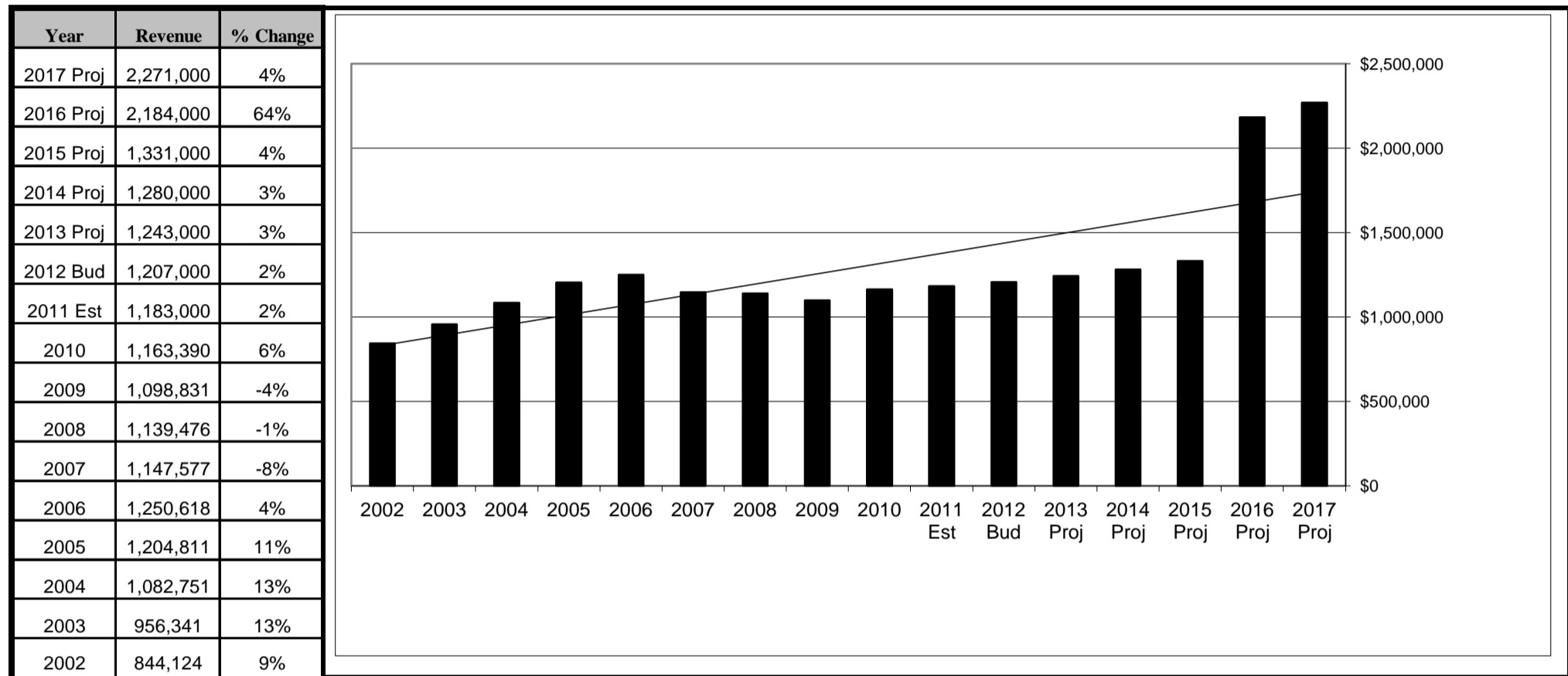
**City of Gardner
Revenue Summary
General Fund**

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 Dec. 2015. The sales tax received from Walmart sales goes to the TIF until then.

**City of Gardner
Revenue Summary
General Fund**

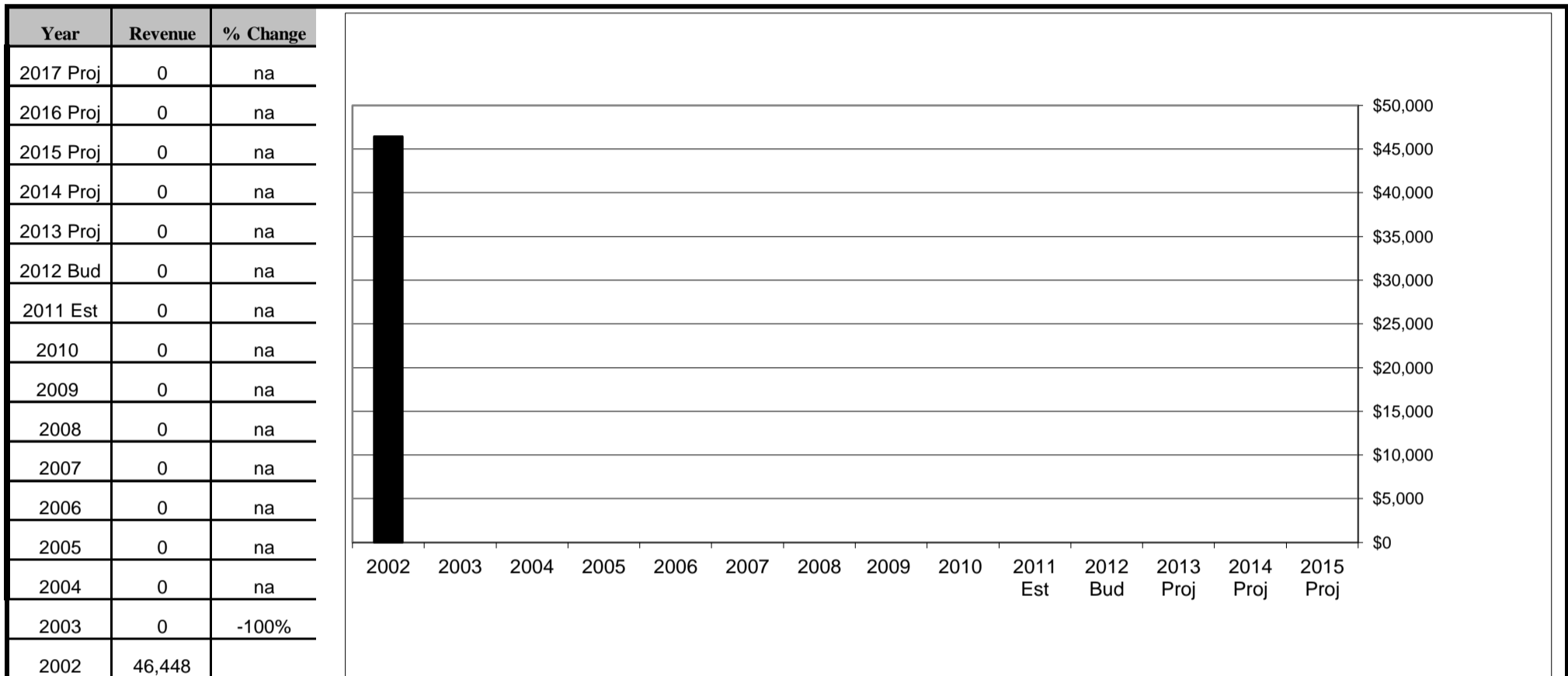
Local Ad Valorem Tax Reduction Fund

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**

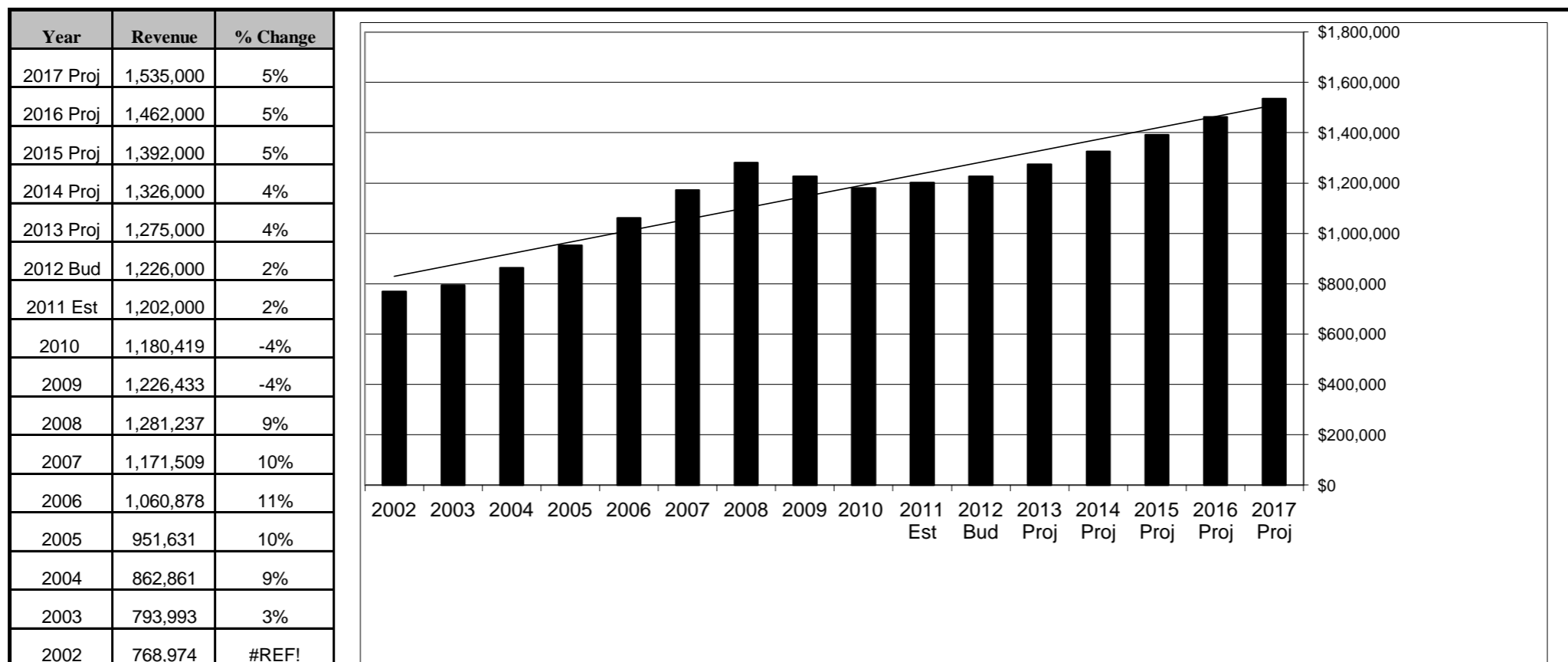
County Sales Tax

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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General Fund

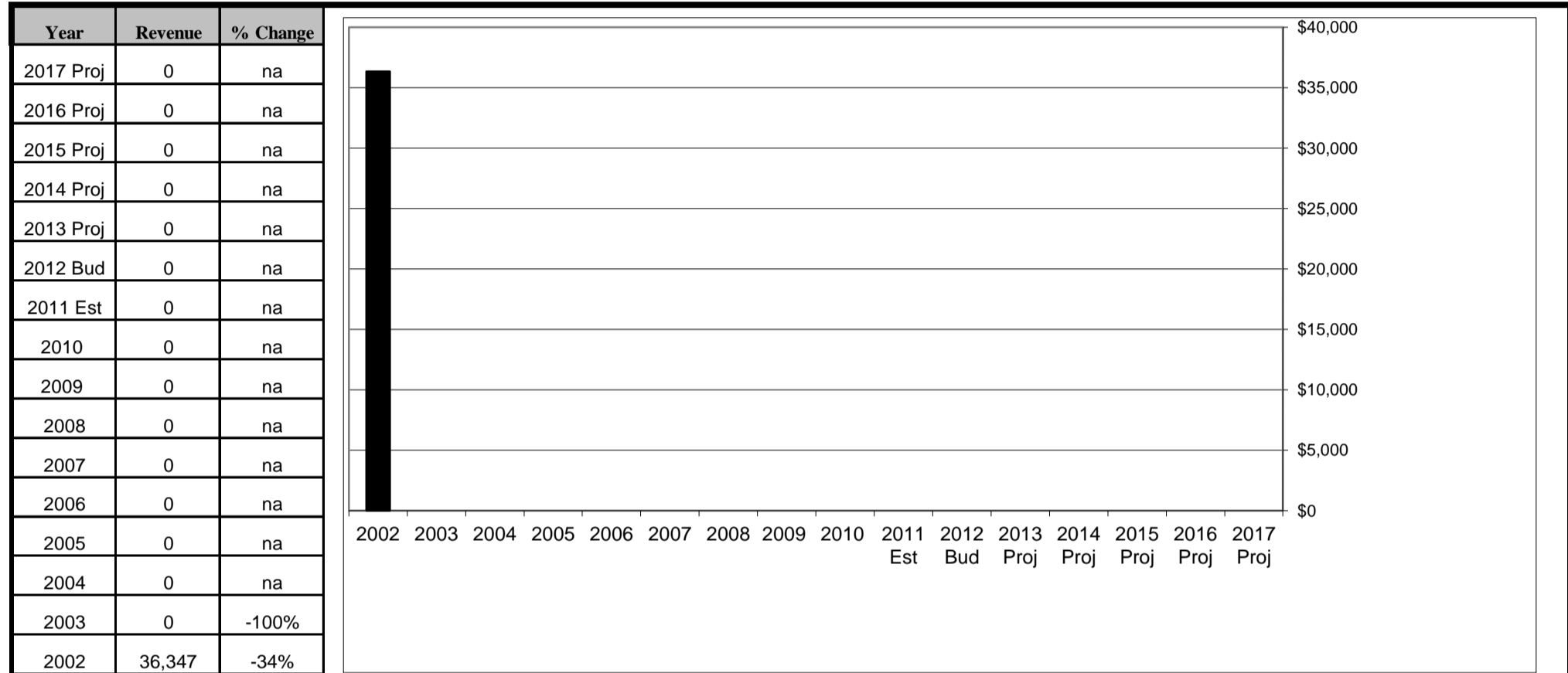
County/City Revenue Sharing

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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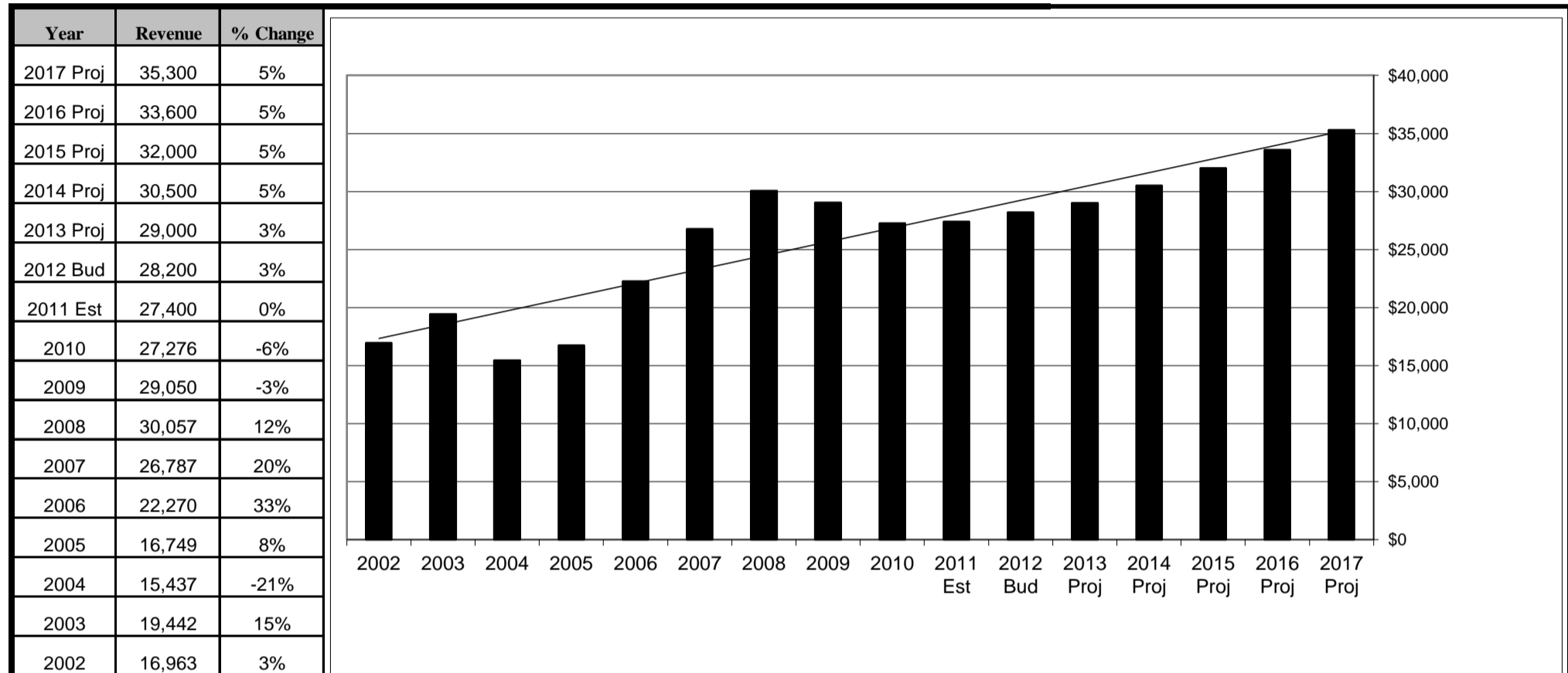
Local Alcoholic Liquor Tax

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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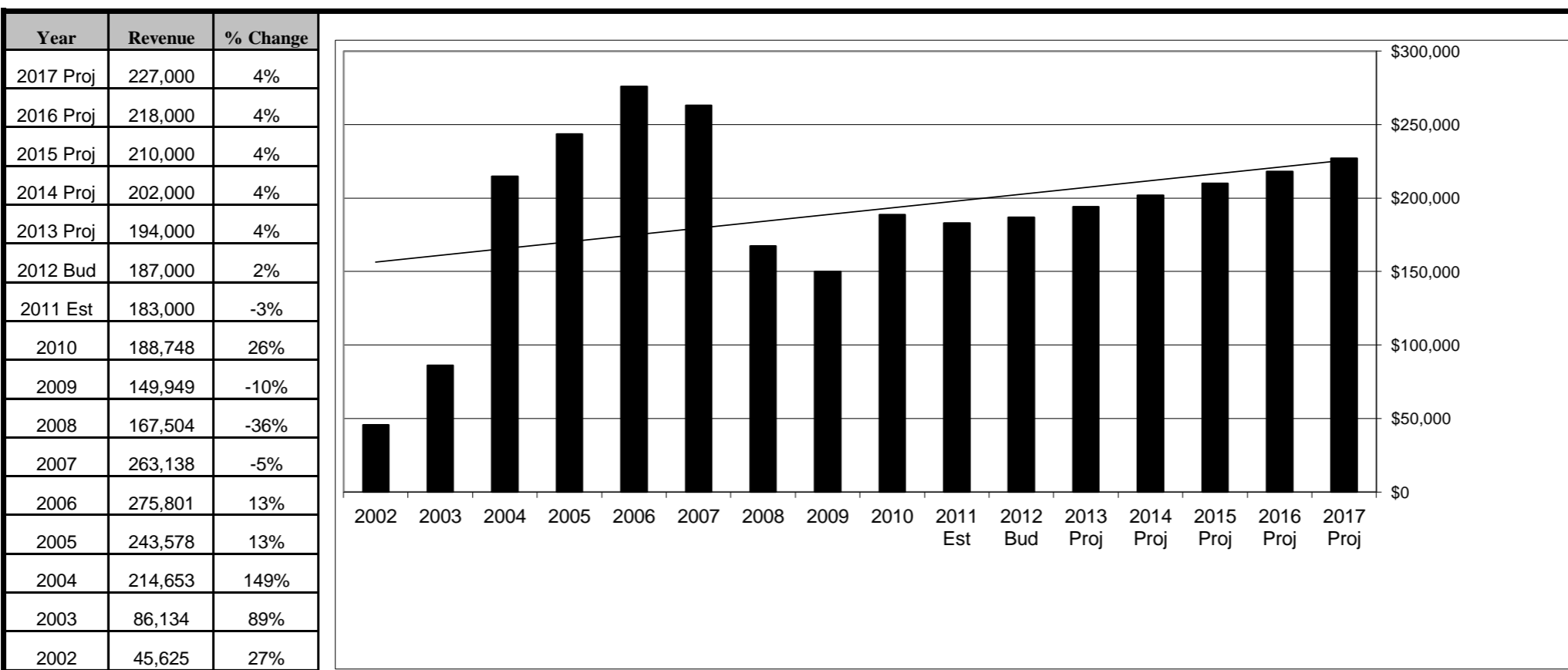
County Compensating Use Tax

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 and 2009 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.

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General Fund**

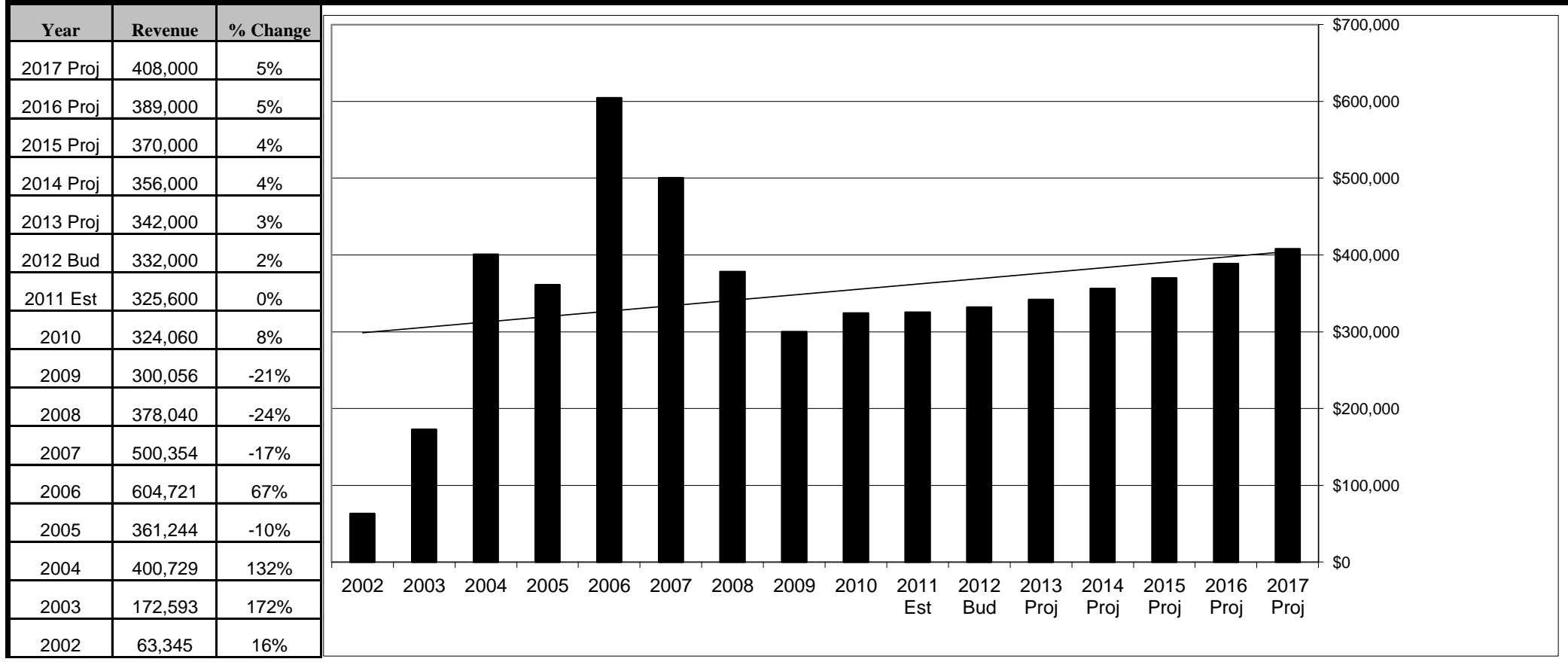
State / City Compensating Use Tax

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**

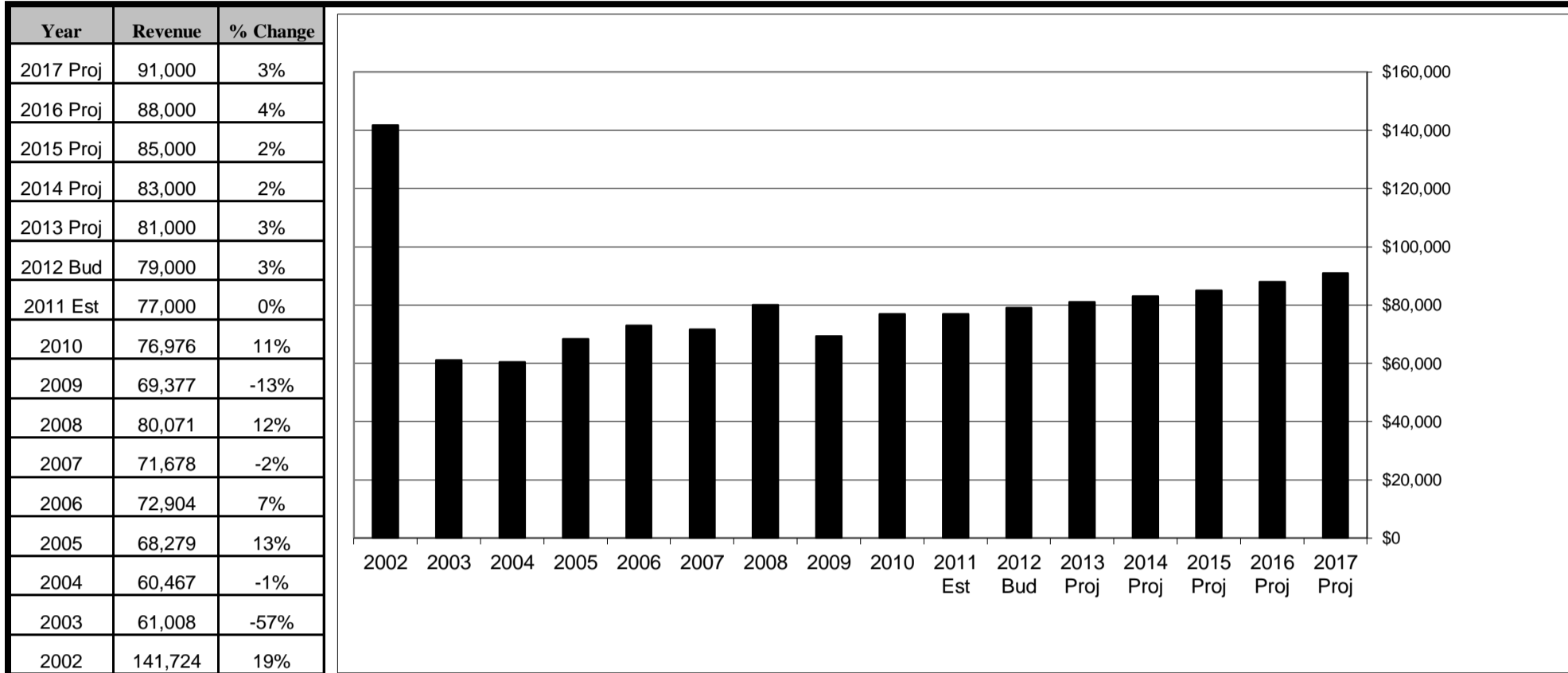
Grants

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.



Notes

2003 end of COPS Grant

1997 COPS grant funded 75 percent of the position's salary and benefits (excluding overtime) for the first year. The Federal portion of the grant diminishes by 25 percent each year.

**City of Gardner
Revenue Summary
General Fund**

Beer And Liquor Licenses

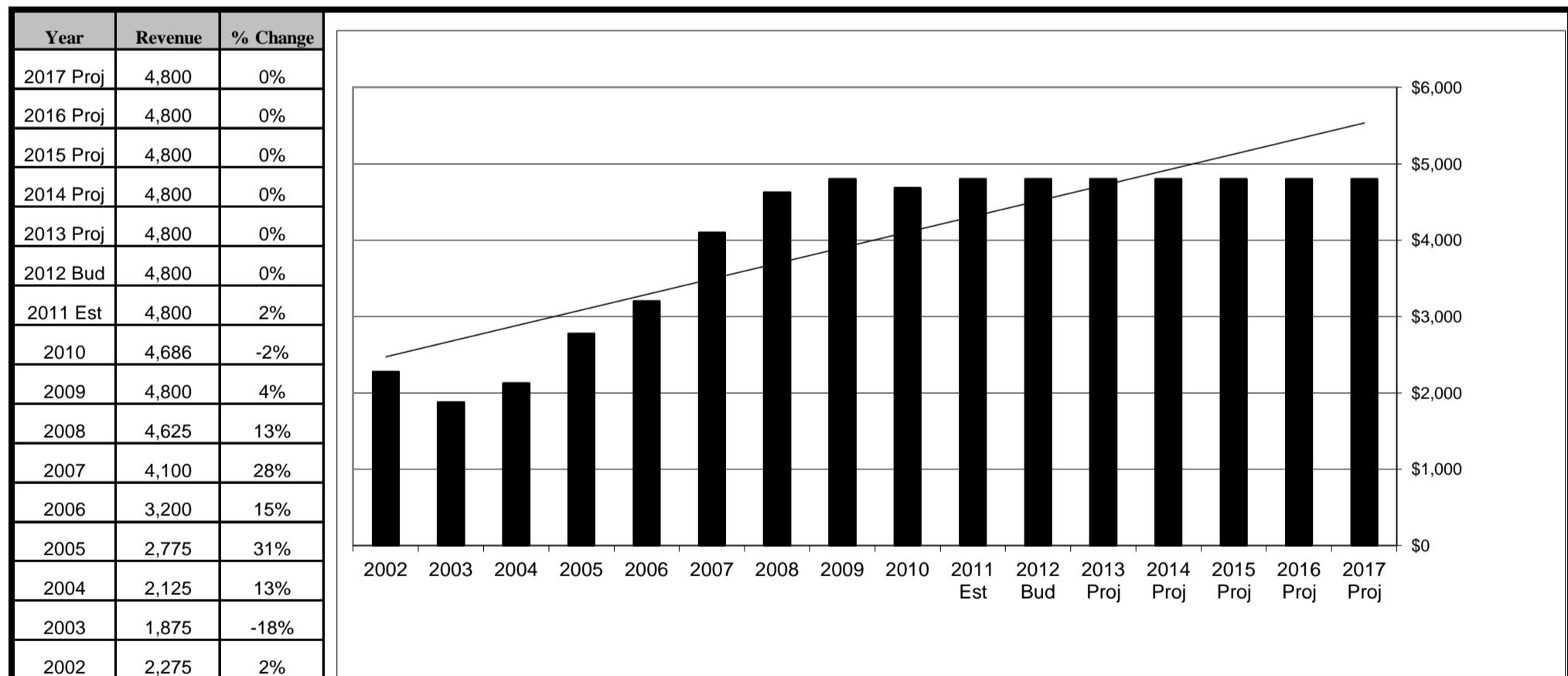
Description

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

Ordinance 1612

License/Permit Type	Issued 2008	Fee	Total
Original Package Sales Occupation Tax	5	\$250	\$1,250
Drinking Establishment License	9	\$250	\$2,250

**City of Gardner
Revenue Summary
General Fund**

Private Club License - Class A	1	\$100	\$100
Private Club License - Class B	0	\$250	\$0
Caterer License	0	\$250	\$0
Temporary Permit	1	\$25	\$25
Cereal Malt Beverage General Retailer	4	\$75	\$300
Cereal Malt Beverage Limited Retailer	8	\$50	\$400
		Total	\$4,325
Stamp Fee			\$300 Paid to State - pass through
			\$4,625

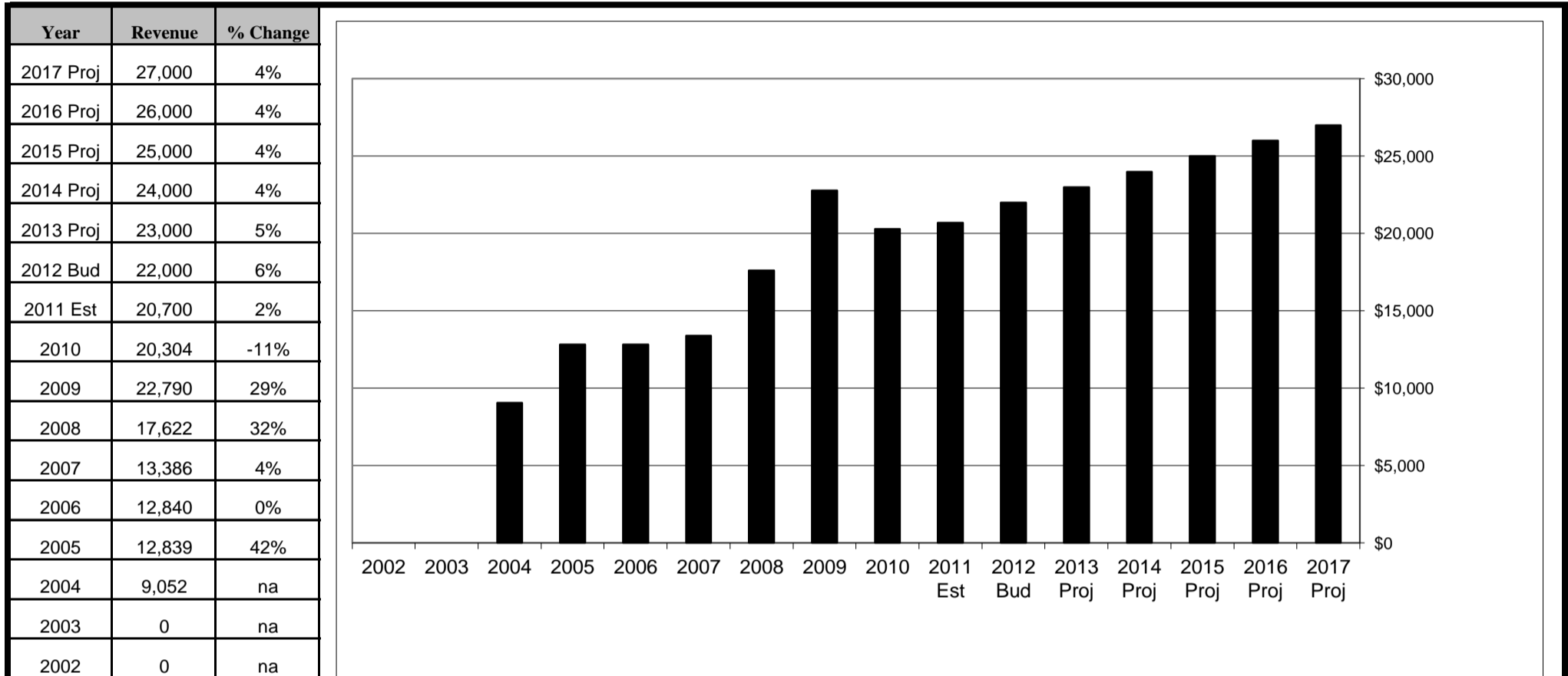
**City of Gardner
Revenue Summary
General Fund
Electric Franchise Tax**

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

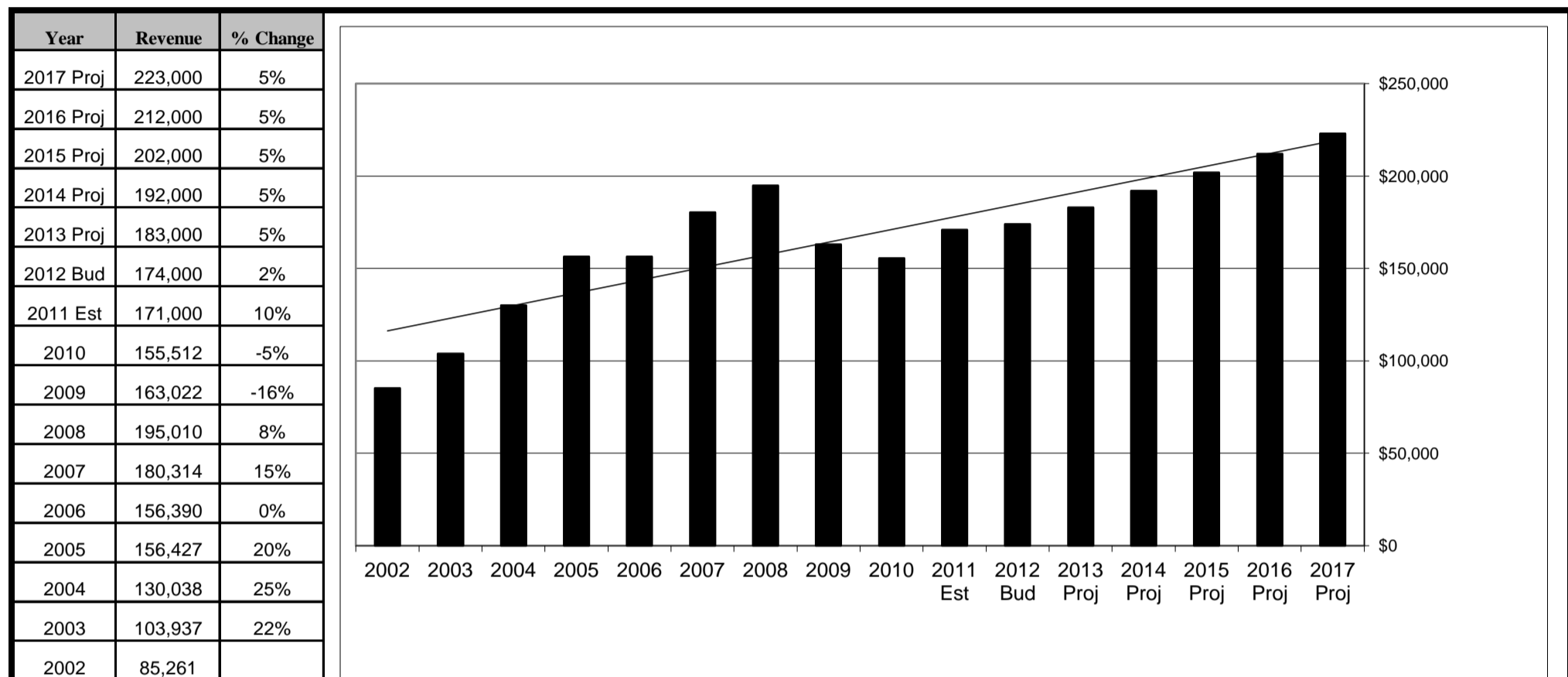
Natural Gas Franchise Tax

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**

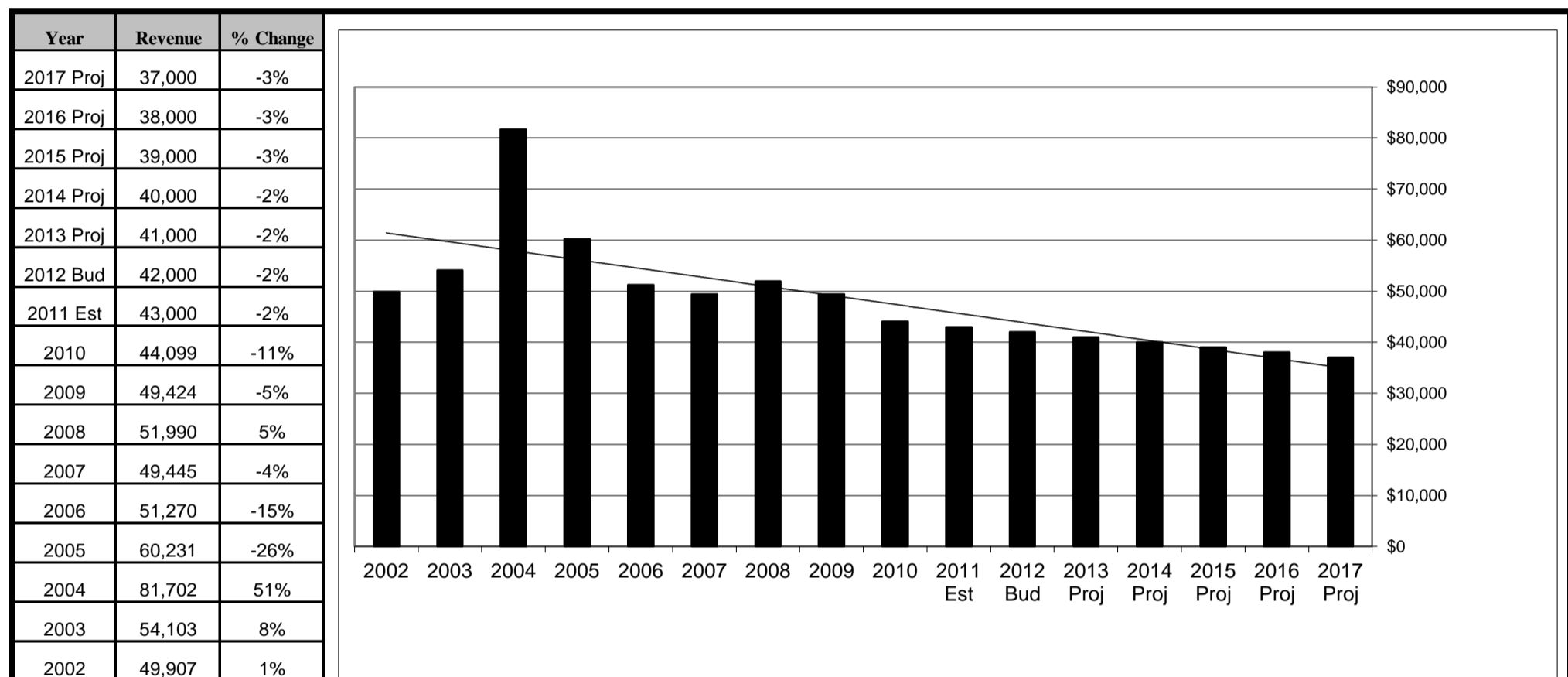
Telephone Franchise Tax

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**

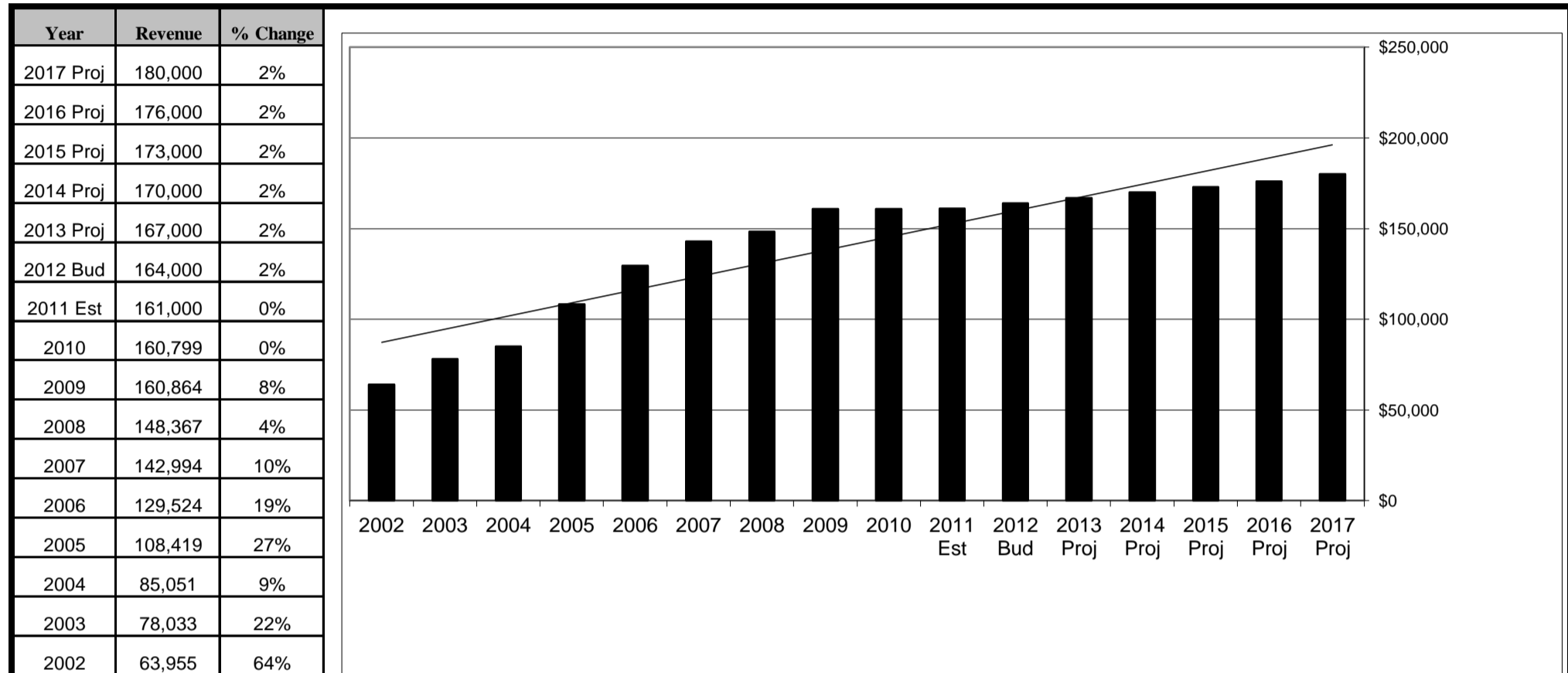
Cable Television Franchise Tax

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

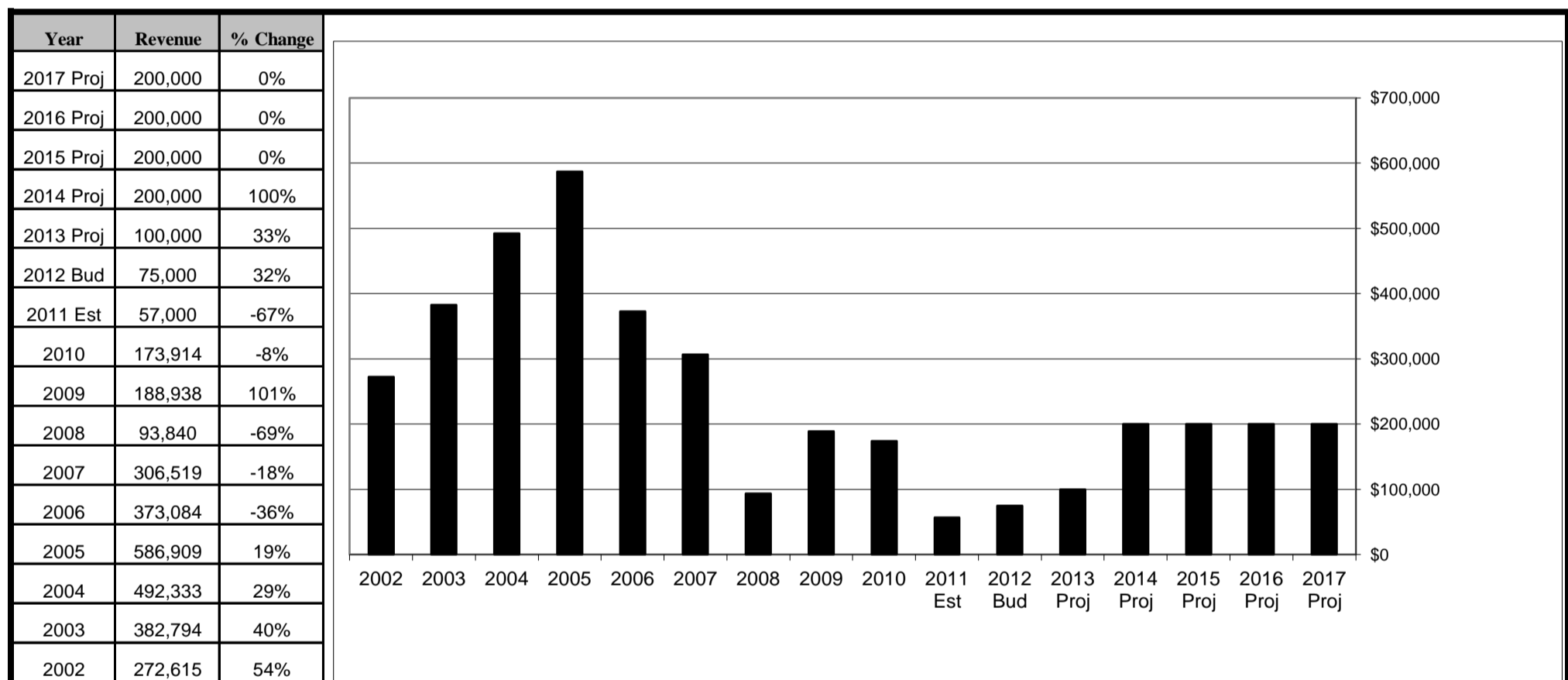
Receipts from construction permits for all structures in which bearing walls are constructed or altered. Permits are valid for 1 year from the date of issue. Includes permits for the construction of signs, fences, porches, decks and the installation of mobile homes. Also includes permits for street cuts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

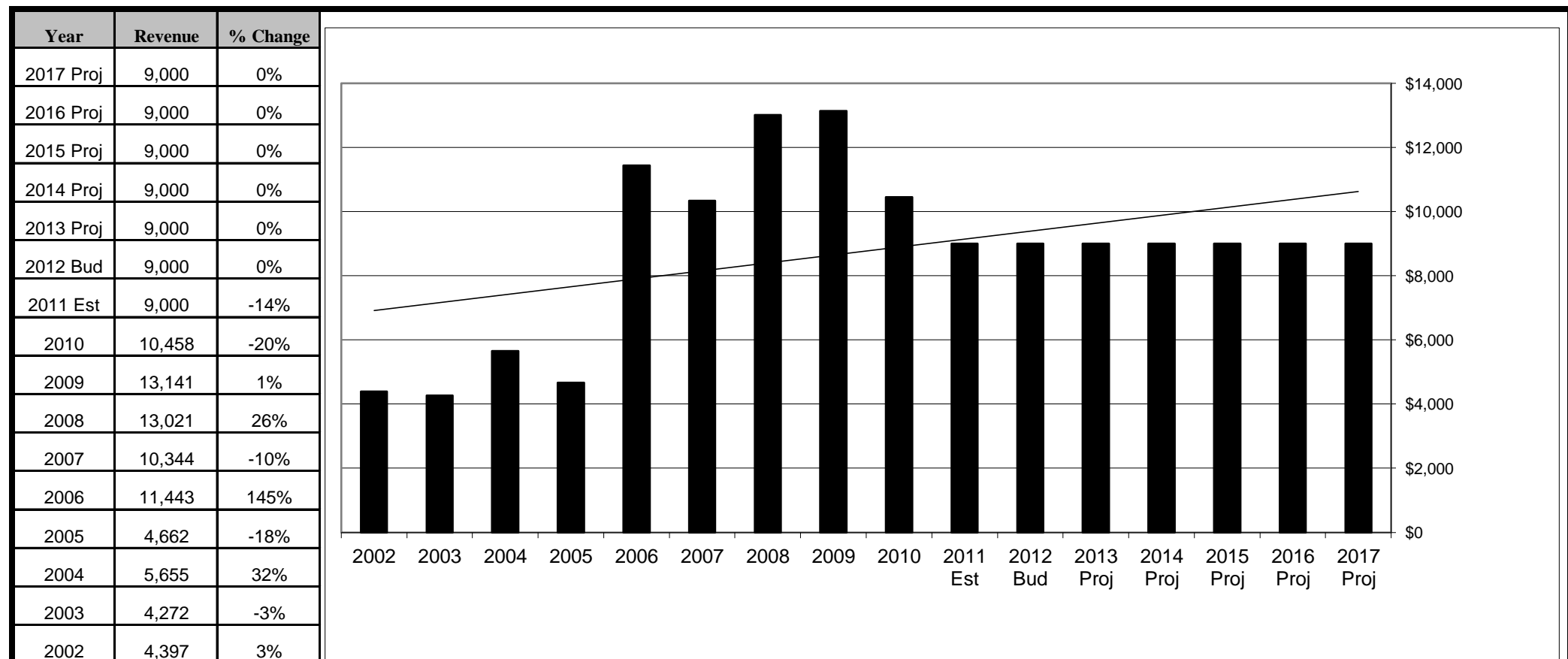
Description

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

Fee Schedule

	2010 Act		\$		2010 Act		\$
Licenses:							
Unneutered Male Dog -	\$14.00	35	\$490.00	Unneutered Male Cat -	\$14.00	1	\$14.00
Unspayed Female Dog -	\$14.00	20	\$280.00	Unspayed Female Cat -	\$14.00	0	\$0.00
Neutered Male Dog -	\$7.00	208	\$1,456.00	Neutered Male Cat -	\$7.00	24	\$168.00
Spayed Female Dog -	\$7.00	278	\$1,946.00	Spayed Female Cat -	\$7.00	28	\$196.00
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

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Impoundment Fees		4,305		
Boarding Fees		4,250		
License Fees		4,716		
Total	10,344	13,271	13,000	13,001

**City of Gardner
Revenue Summary
General Fund**

Lake Permits

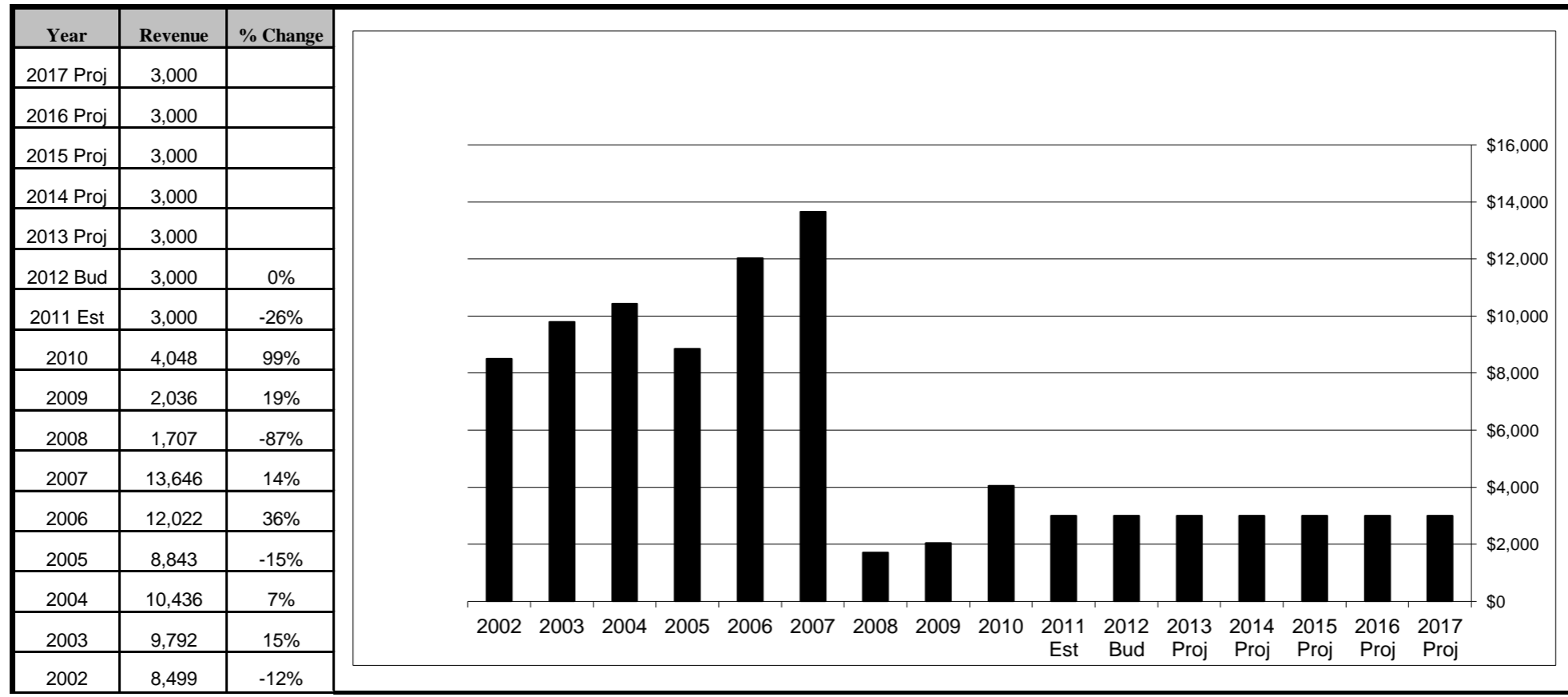
Description

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.

	<u>fish</u>	<u>dock</u>	<u>Total</u>	<u>Fee</u>	<u>Docks licensed</u>	
2005	7,988	855	8,843	15	57	
2006	8,077	3,945	12,022	15	263	
2007	10,106	3,540	13,646	15	236	
2008	0	1,707	1,707	15	114	
2009	0	2,036	2,036	15	136	
2010	0	4,048	4,048	15	270	
Docks	2005	2006	2007	2008	2009	2010
Paid	57	263	236	114	136	270
Unpaid						
Total	57	263	236	114	136	270
	855	3,945	3,540	1,710	2,040	4,050

**City of Gardner
Revenue Manual
General Fund**

Court Fines

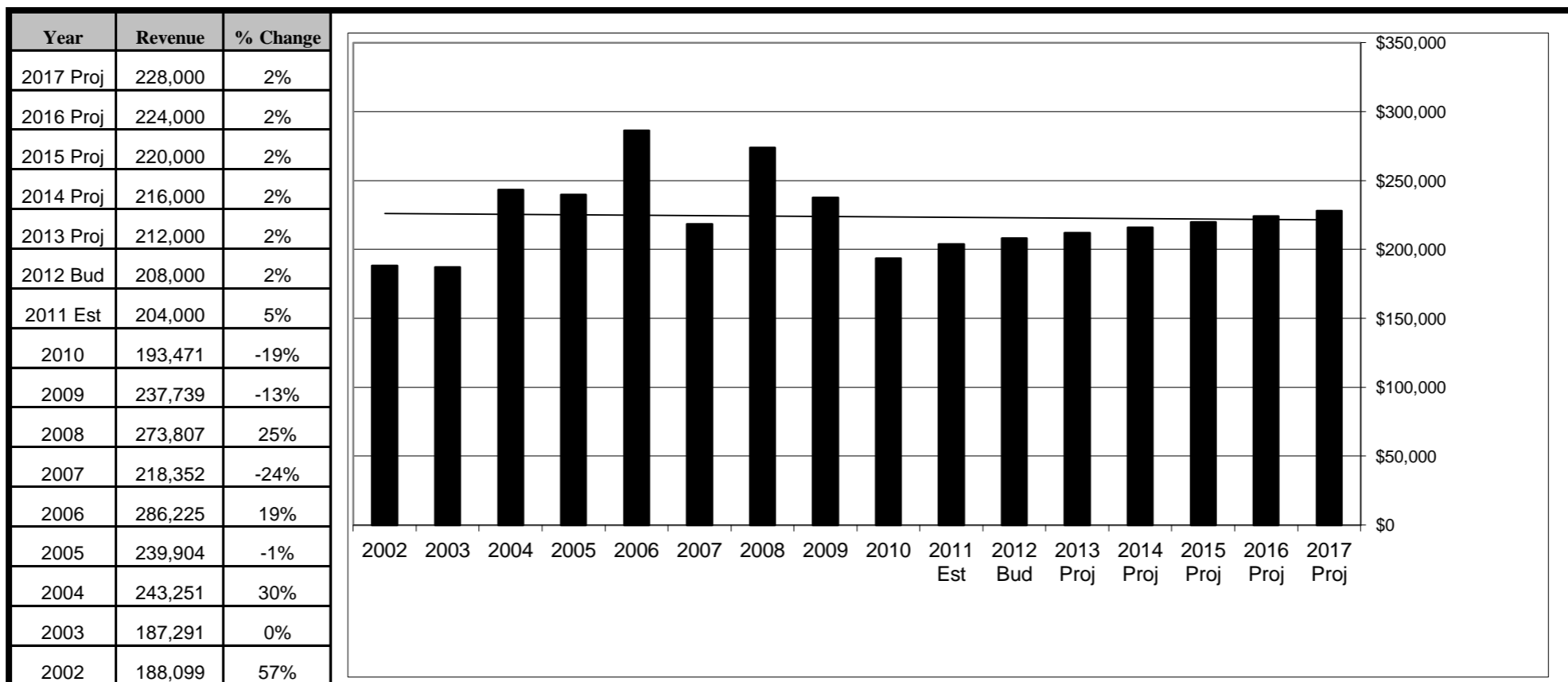
Description

Revenue from fines and fees 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
Court Costs	\$24.50 per case
Law Enforcement Training fund & Judicial Branch Education Fee	\$20.50 per case passed thru to State
ADSAP Fee	\$150.00 fee passed thru to ADSAP Certified Evaluation providers
License Reinstatement Fee	\$50 per violation + \$17.50 surcharge per Kansas Legislature effective April 20, 2010 passed thru to the state
Bond Forfeitures	Varies depending on type of violation and discretion of the Judge

The fee for court costs was increased from \$13.50 to \$15.50 in January of 2008. A much more significant increase from \$15.50 to \$24.50 was approved effective July 1, 2010 after recommendation from the Judge. The fine schedule was also reviewed in 2010, and some changes were made to selected fines to more closely resemble fines in neighboring cities. It is anticipated that continued moderate growth in the court's case load will increase fine and forfeiture revenue. Beginning in 2000, the Law Enforcement Training, Judicial Branch Education fee, and ADSAP fees began being recorded as "pass-thru" liabilities consequently resulting in a reduction of revenue which was offset by a corresponding reduction in expenditures.



Notes

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
# tickets issued	2,623	1,974	2,547	1,872	1,529

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

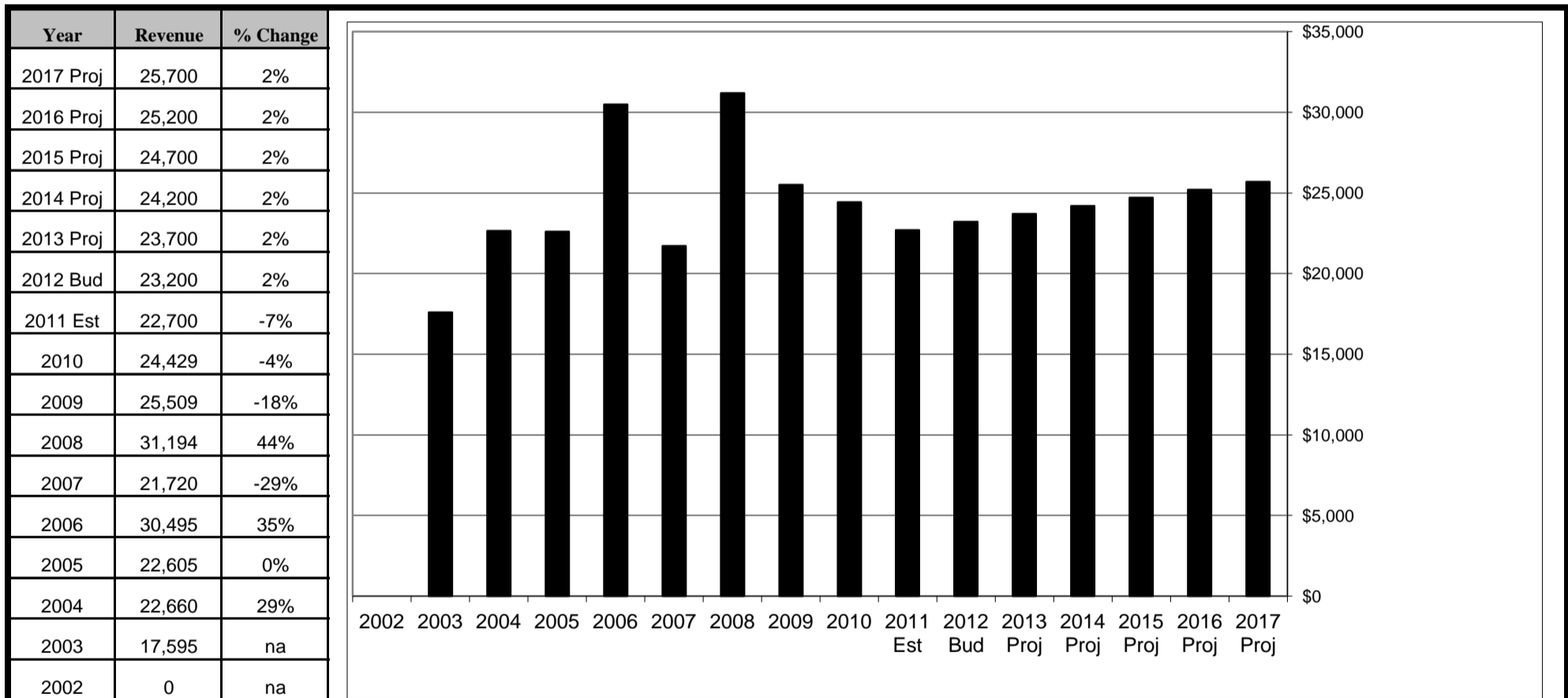
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Notes

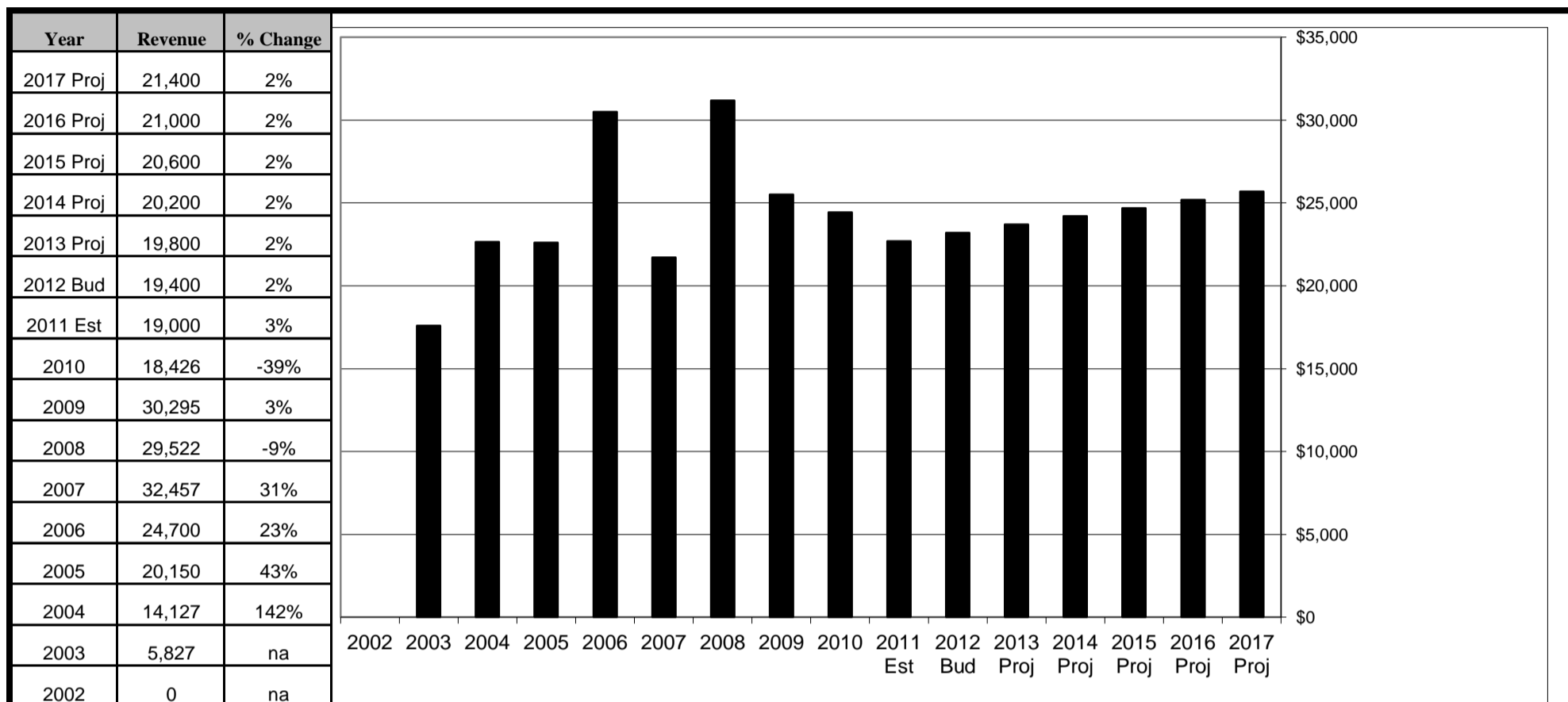
**City of Gardner
Revenue Manual
General Fund
Court Diversion**

Description

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

Fee

The average fee for diversion - subject to change by the Prosecutor - is \$200 payable at the time a defendant signs their diversion agreement.



**City of Gardner
Revenue Manual
General Fund**

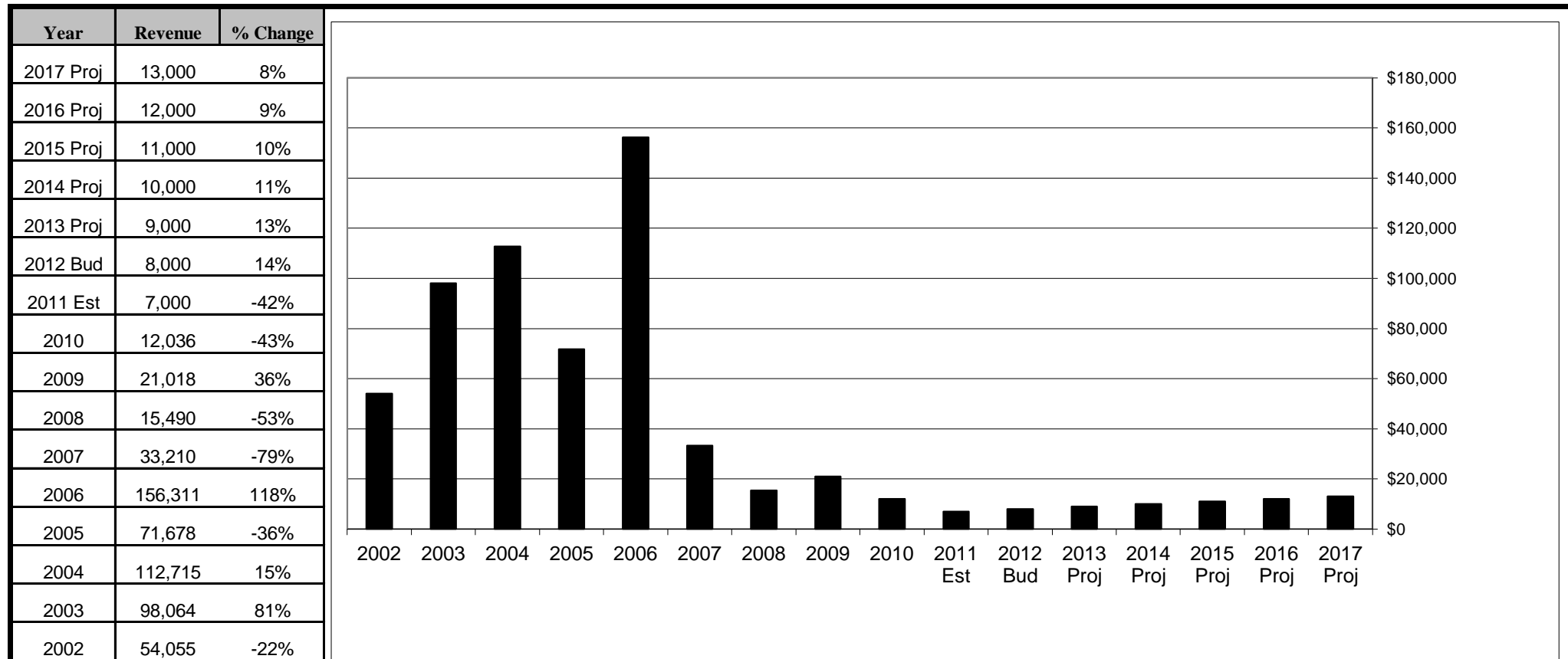
Inspection and Development Fees

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
		21,018
2008		2007
Fuel Express 898 Storm sewer		Moonlight Apt 3,727
Waverly Pointe 2,118 Waterline		St. John Highland 7,086
" 4,951 Street		Copper Springs 10,079
" 5,050 Storm sewer		" 10,113
Austin Reserve 2,473 Storm Sewer		" 2,205 Storm sewer
15,490		33,210
2006		2005
Quail Meadows 11,289		Willow Chase 1,062
Willow Springs 17,646		Willow Springs 3,254
" 3,215 Storm sewer		Cottage Park West 3,899
Quail Meadows 2,411 Storm sewer		Megan Valley 2,857 Storm sewer
Prairiebrooke 3,414		Copper Springs 10,901
Consestoga 2,805 Waterline		" 8,726
Wheatridge 2,400 Waterline		" 60
Waverly Pointe 30,784		Plum Creek 792
Willow Brooke 10,445		" 7,143
" 5,300		" 2,580 PC Manor
Genesis Farms 21,568 Waterline,SS		" 2,474
175th ST Culvert 201 Plan sale/other		Genesis Creek Est 22,554
Madison Reserve 6,548		Fairfield 5,376 Waterline
University Park 8,869		71,678
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 2,741		
156,311		

**City of Gardner
Revenue Summary
General Fund**

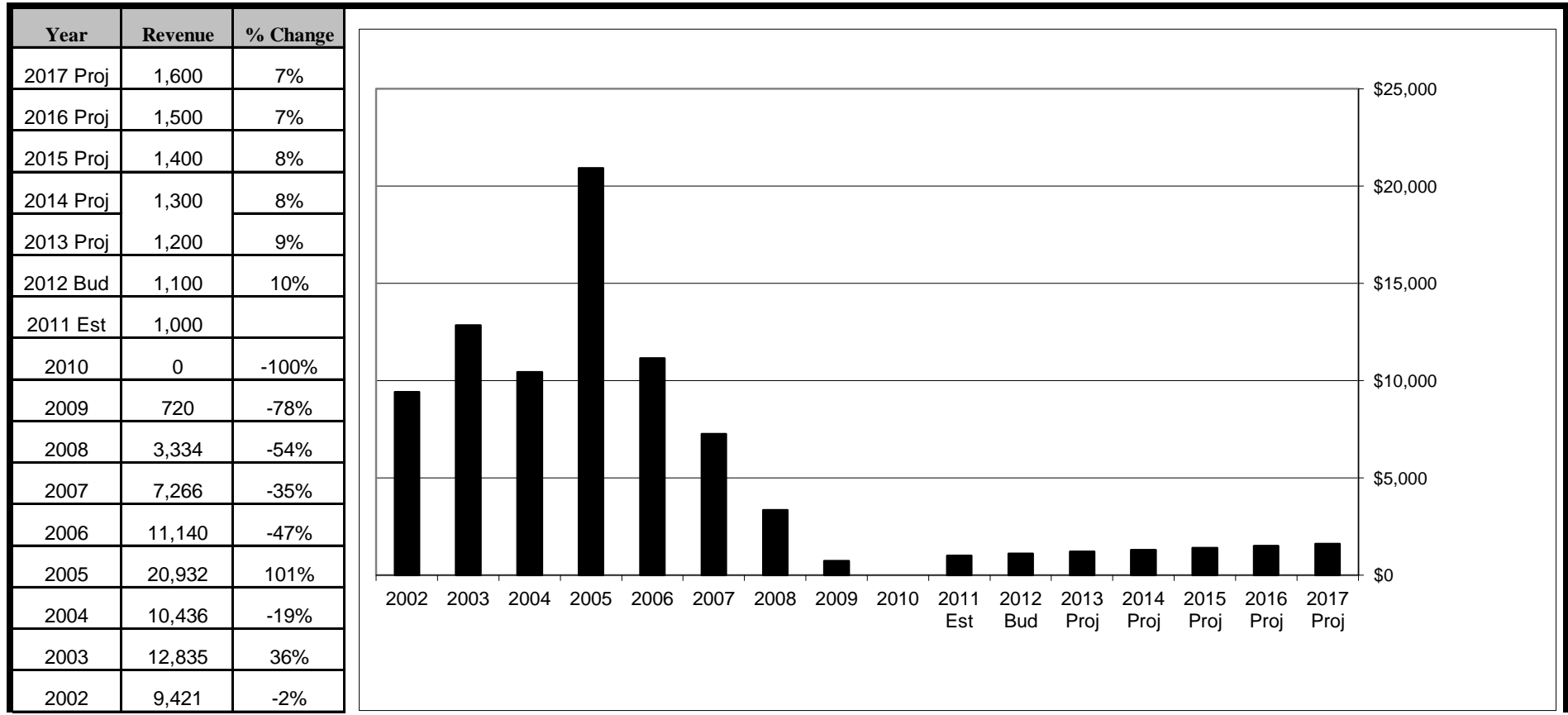
Street Signs

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

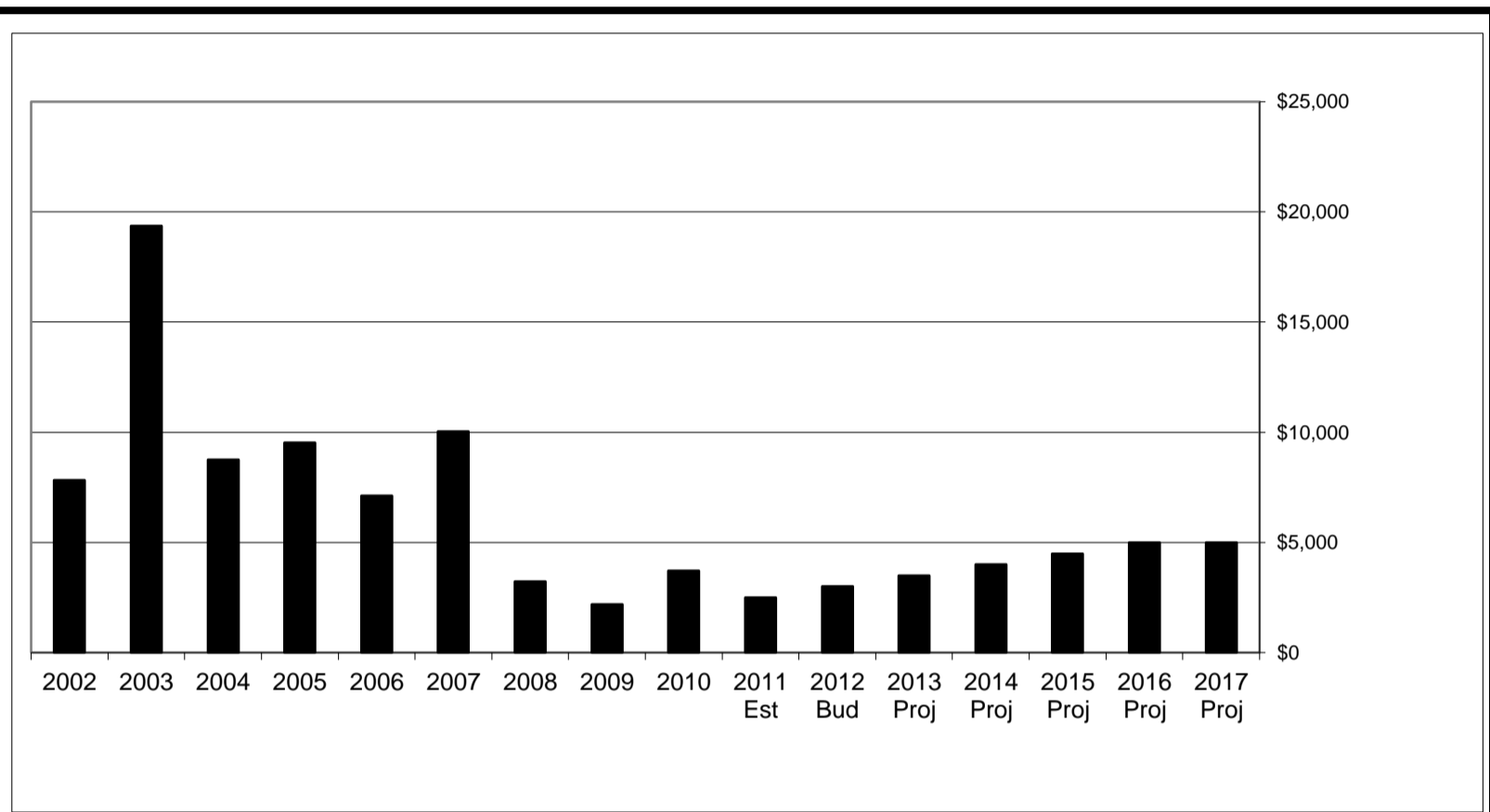
Description

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 Appeals	\$150

Year	Revenue	% Change
2017 Proj	5,000	0%
2016 Proj	5,000	11%
2015 Proj	4,500	13%
2014 Proj	4,000	14%
2013 Proj	3,500	17%
2012 Bud	3,000	20%
2011 Est	2,500	-33%
2010	3,719	70%
2009	2,183	-32%
2008	3,220	-68%
2007	10,036	41%
2006	7,112	-25%
2005	9,520	9%
2004	8,756	-55%
2003	19,354	148%
2002	7,817	92%



Notes

Res 1805

**City of Gardner
Revenue Summary
General Fund**

Photocopying Services

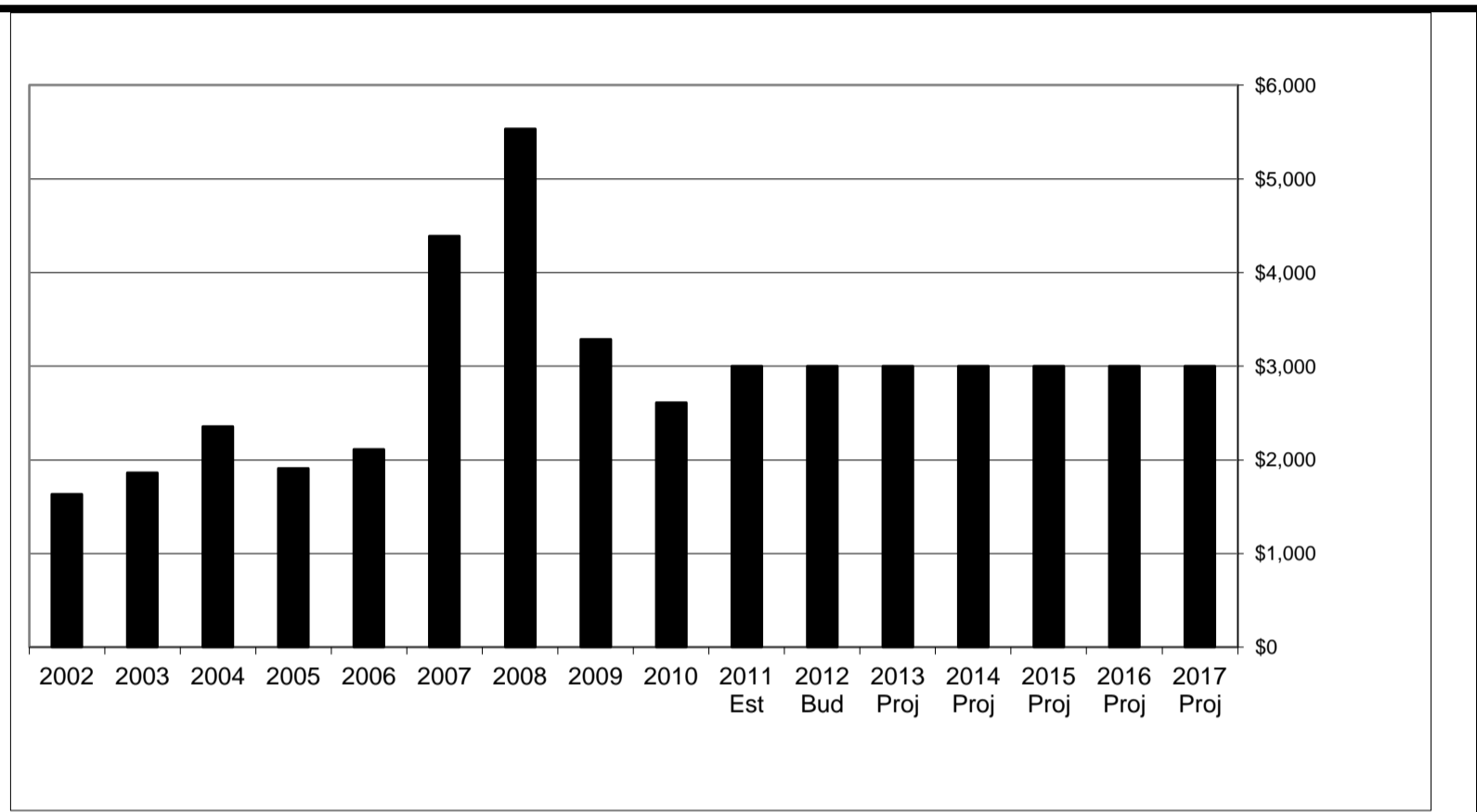
Description

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

Year	Revenue	% Change
2017 Proj	3,000	0%
2016 Proj	3,000	0%
2015 Proj	3,000	0%
2014 Proj	3,000	0%
2013 Proj	3,000	0%
2012 Bud	3,000	0%
2011 Est	3,000	15%
2010	2,612	-21%
2009	3,288	-41%
2008	5,533	26%
2007	4,388	107%
2006	2,115	11%
2005	1,908	-19%
2004	2,359	27%
2003	1,861	14%
2002	1,632	-19%



Notes

Comprehensive Plan, Zoning Ordinance, and Subdivision Regulations are now on-line and hard copies are no longer sold

**City of Gardner
Revenue Summary
General Fund**

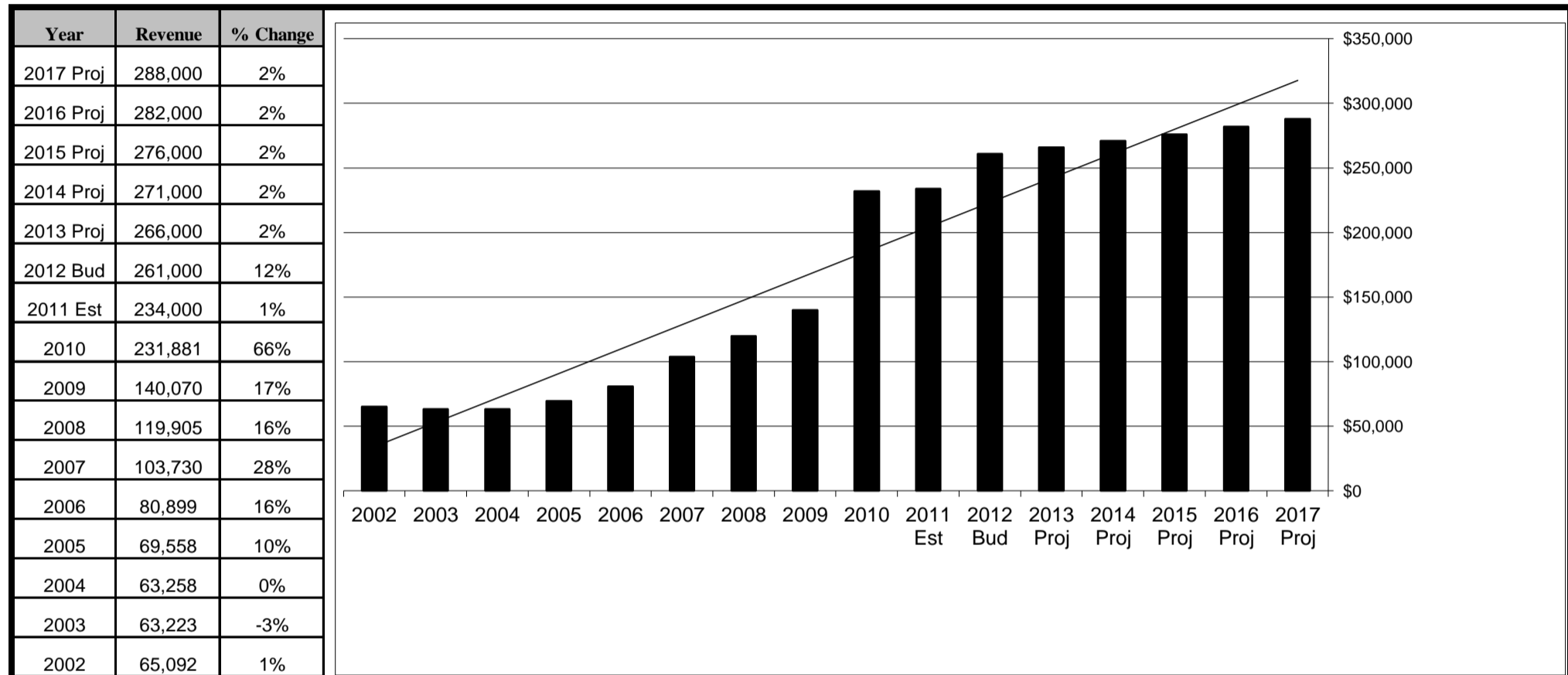
Recreation Programs

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

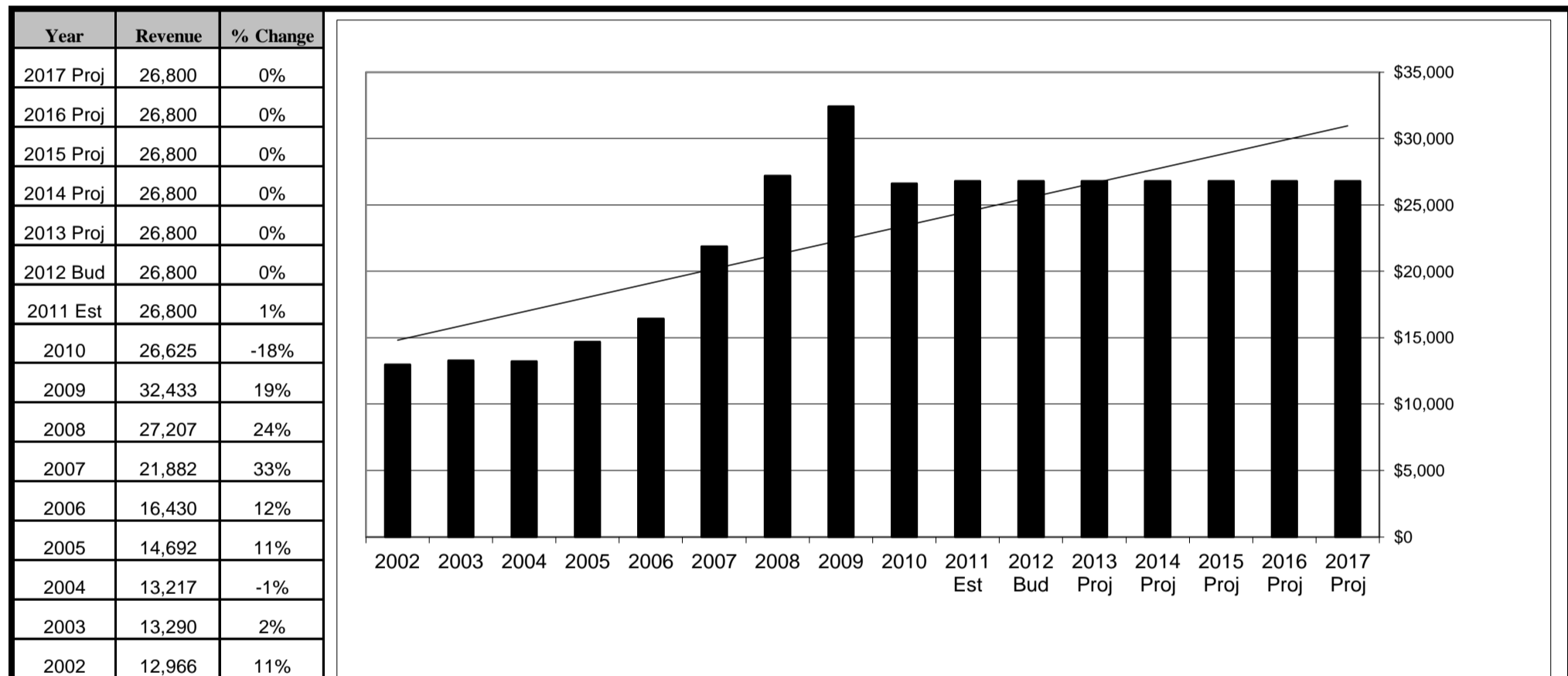
Cornerstone Shelter #1, #2	\$30/4 hrs
Gardner Lake Shelter # 1, #2	\$30/4 hrs
Brookside Shelter	\$30/4 hrs
Meadowbrook Shelter #1, #2	\$30/4 hrs
Westside Shelter	\$30/4 hrs
Cornerstone Amphi-Theatre	\$30/4 hrs
Veterans Pk Shelter	\$30/4 hrs
Winwood Pk Shelter	\$30/4 hrs
Celebration Park Shelter #1-3	\$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	2010
Golf Course Fees	6,224	6,479	5,237		
CFAP fees	0	0	8,325		
Johnson County	150	150	150		
Center & Shelters	10,056	15,253	13,495		
Total	16,430	21,882	27,207	0	0
				32,433	26625

**City of Gardner
Revenue Summary
General Fund**

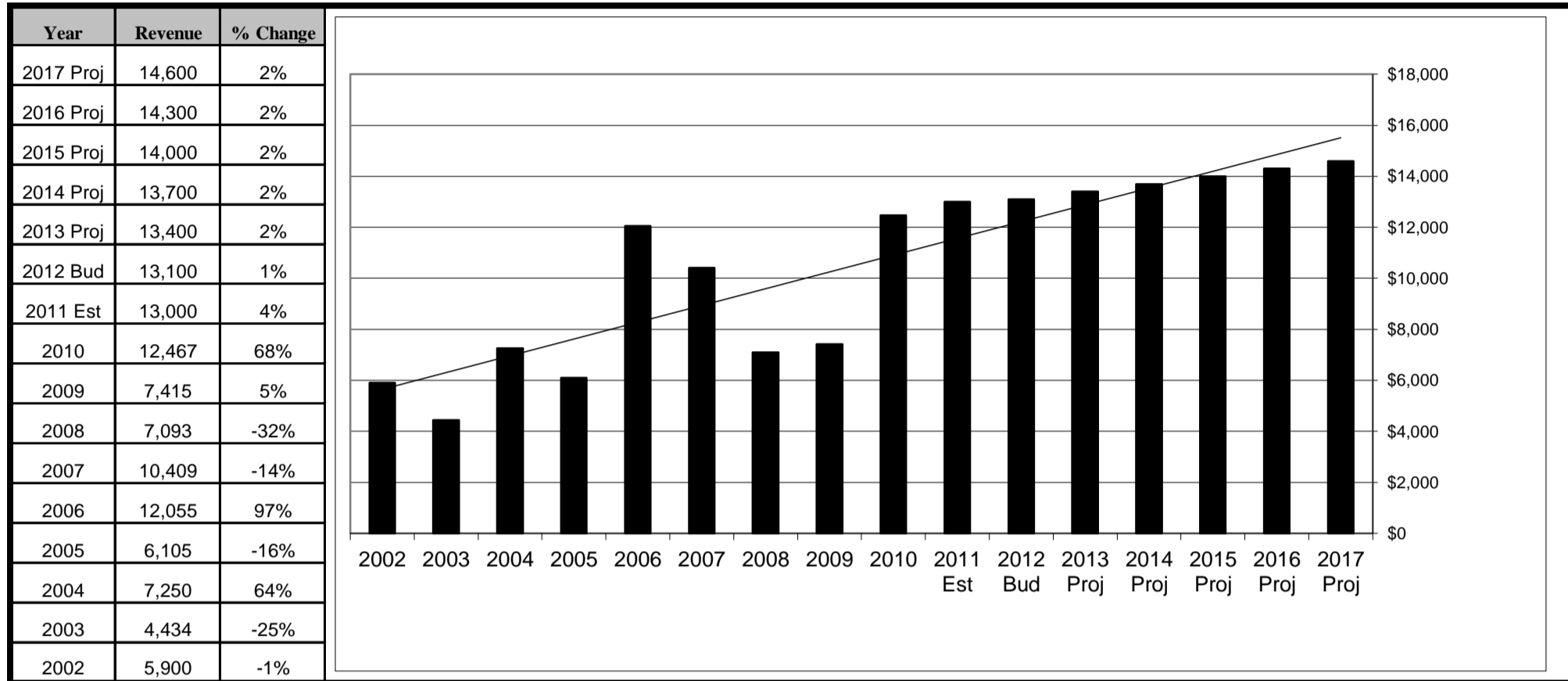
Instructional Recreation Fees

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

**City of Gardner
Revenue Summary
General Fund**

Description

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

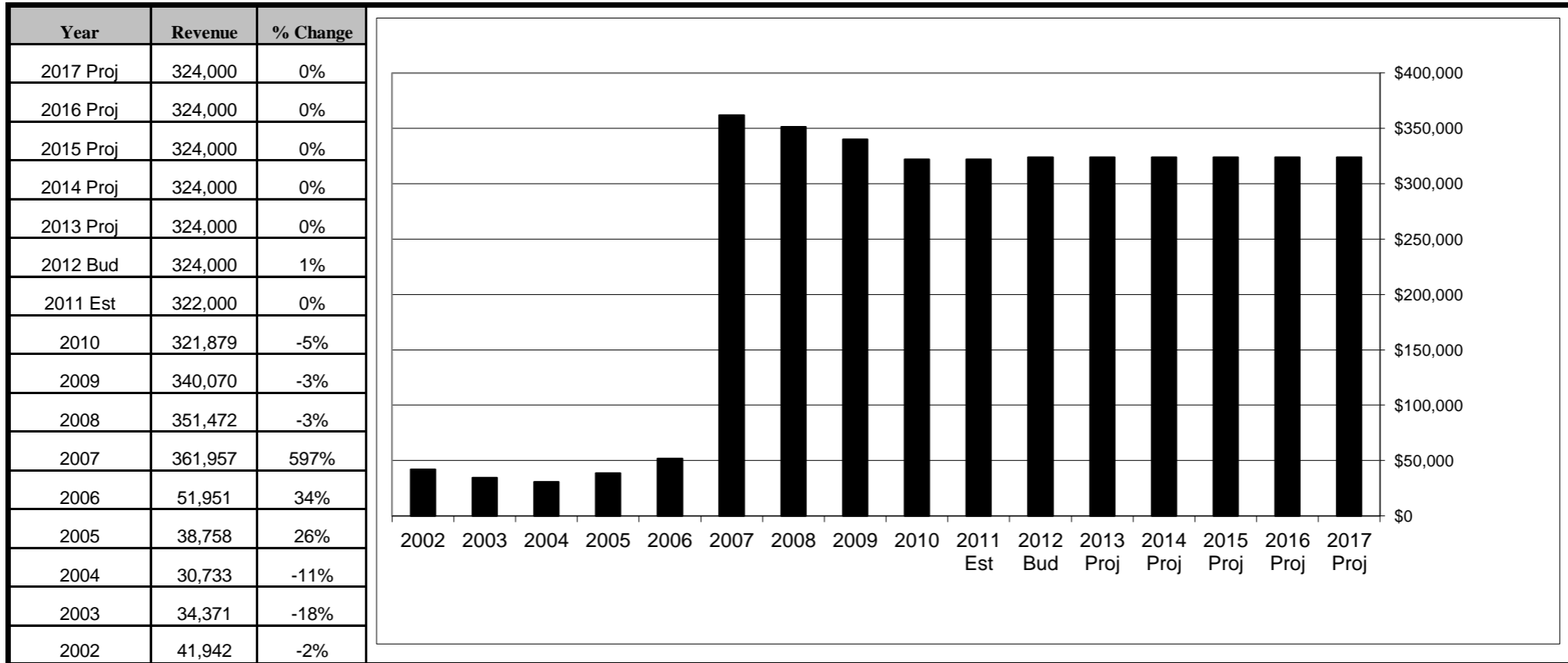
Fee Schedule

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 Proj</u>
Daily Adult	\$ 2.25	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 6.00	\$ 6.00
Daily Youth	\$ 1.75	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 6.00	\$ 6.00
Family pass							
Res	\$ 78.00	\$ 135.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00
Non-res	\$ 110.00	\$ 175.00	\$ 175.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
Ind. Passes							
Res	\$ 47.00	\$ 75.00	\$ 75.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Non-res	\$ 68.00	\$ 110.00	\$ 110.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00

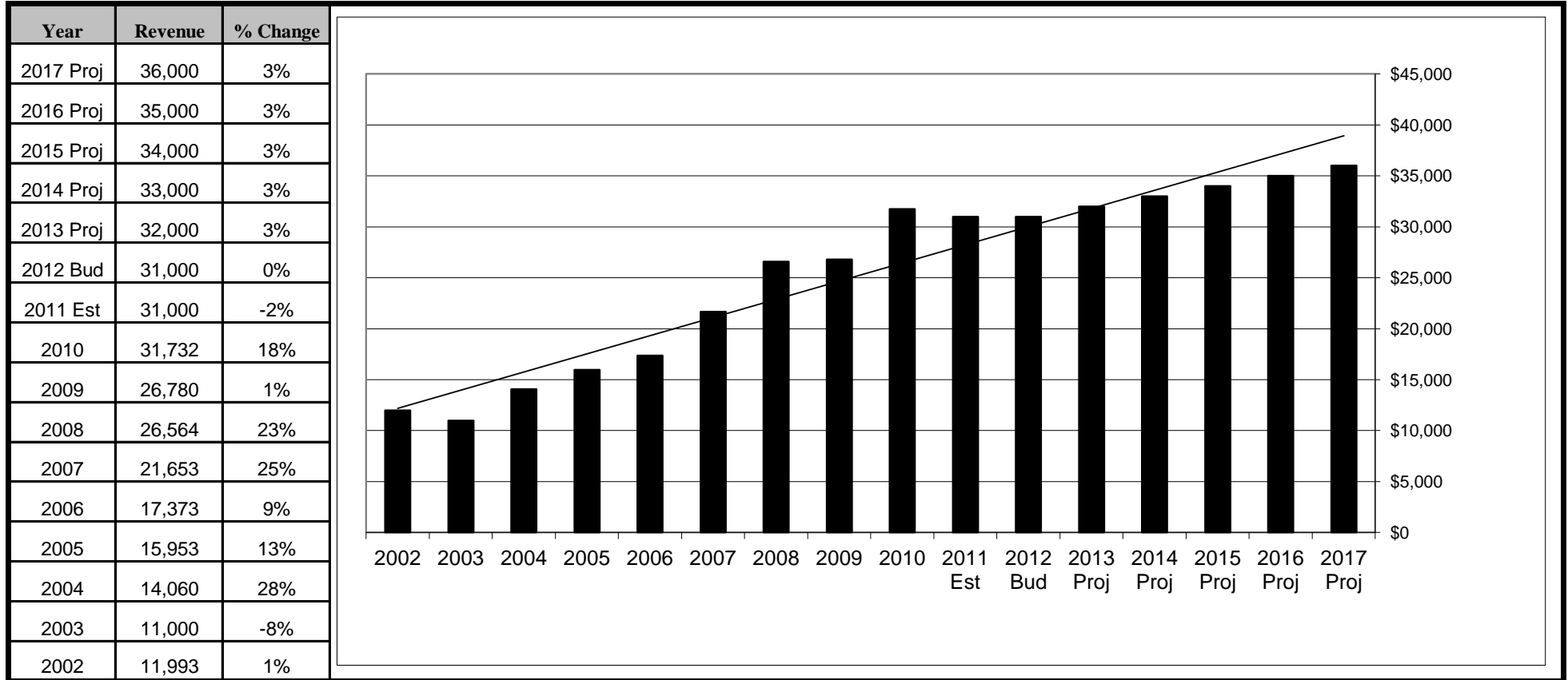
**City of Gardner
Revenue Manual
General Fund
Swimming Lesson Fees**

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

\$40.00 per child for public lessons. Private lessons \$80.00.



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>	<u>2012</u>
Public	\$ 35.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 45.00	\$ 45.00	\$ 45.00
Private	\$ 75.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 85.00	\$ 85.00	\$ 85.00

**City of Gardner
Revenue Summary
General Fund**

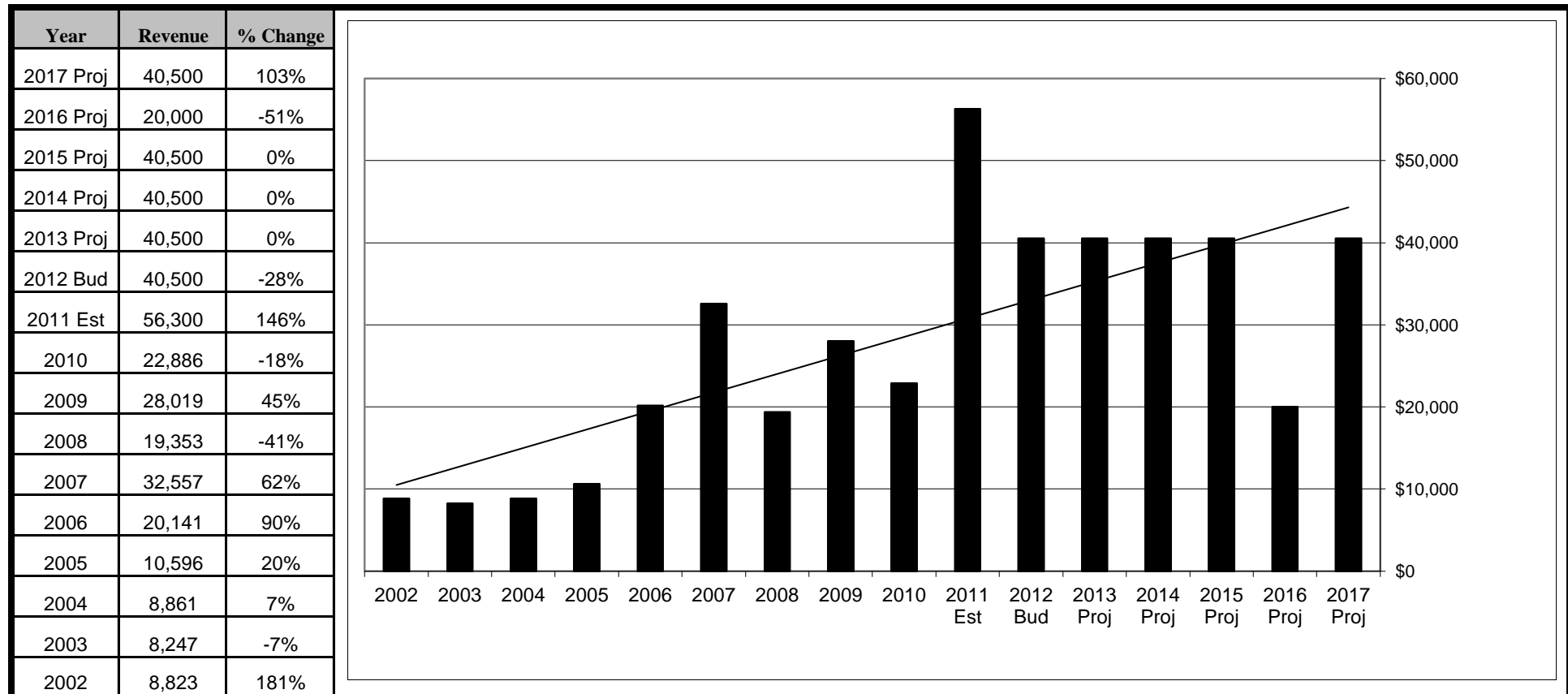
Special Events

Description

Revenue derived from City sponsored special events including: Boo Bash, Theater for Kids, Duathalon, 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 Duathalon Event (hosted World Qualifier)

Major Events

	2006	2007	2008	2009	2010	2011 Est	2012 Bud
Boo Bash	4,025	3,500	4,550	4,500	4,500	4,500	4,500
Community Theater							
Theater for Kids	3,287	4,956	3,798	5,000	5,000	5,000	5,000
Duathalon	6,478	16,420	9,124	9,100	9,500	9,500	9,500
	13,790	24,876	17,472	18,600	19,000	19,000	19,000
	20,141	32,557	19,353	28,019	22,886	20,000	20,000

**City of Gardner
Revenue Summary
General Fund**

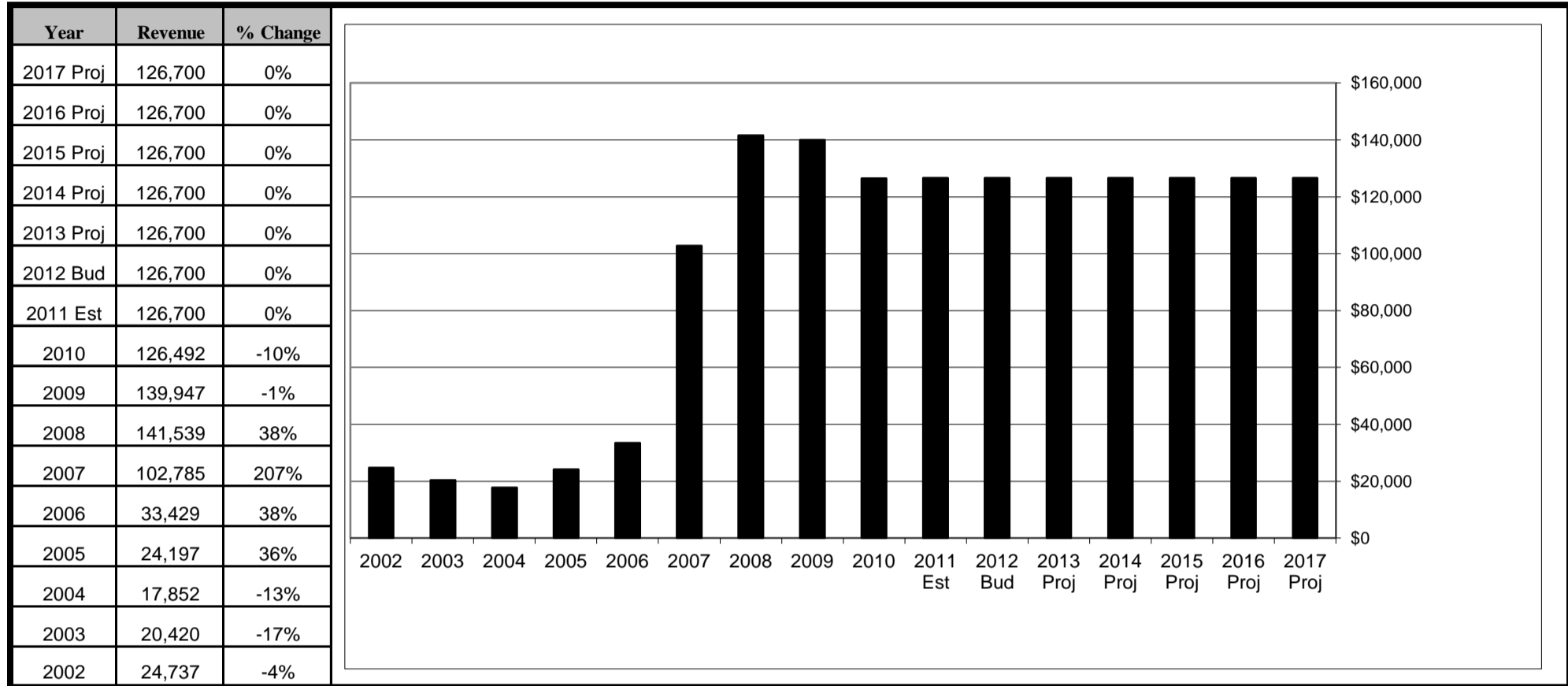
Concessions

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

	2006	2007	2008	2009	2010	2011 Est	2012 Bud
Pool	17,462	85,347	86,197	86,500	88,600	79,300	81,700
Athletics	15,967	17,438	55,342	55,500	57,400	50,700	52,300
	33,429	102,785	141,539	142,000	146,000	130,000	134,000
			139,947	126,492			

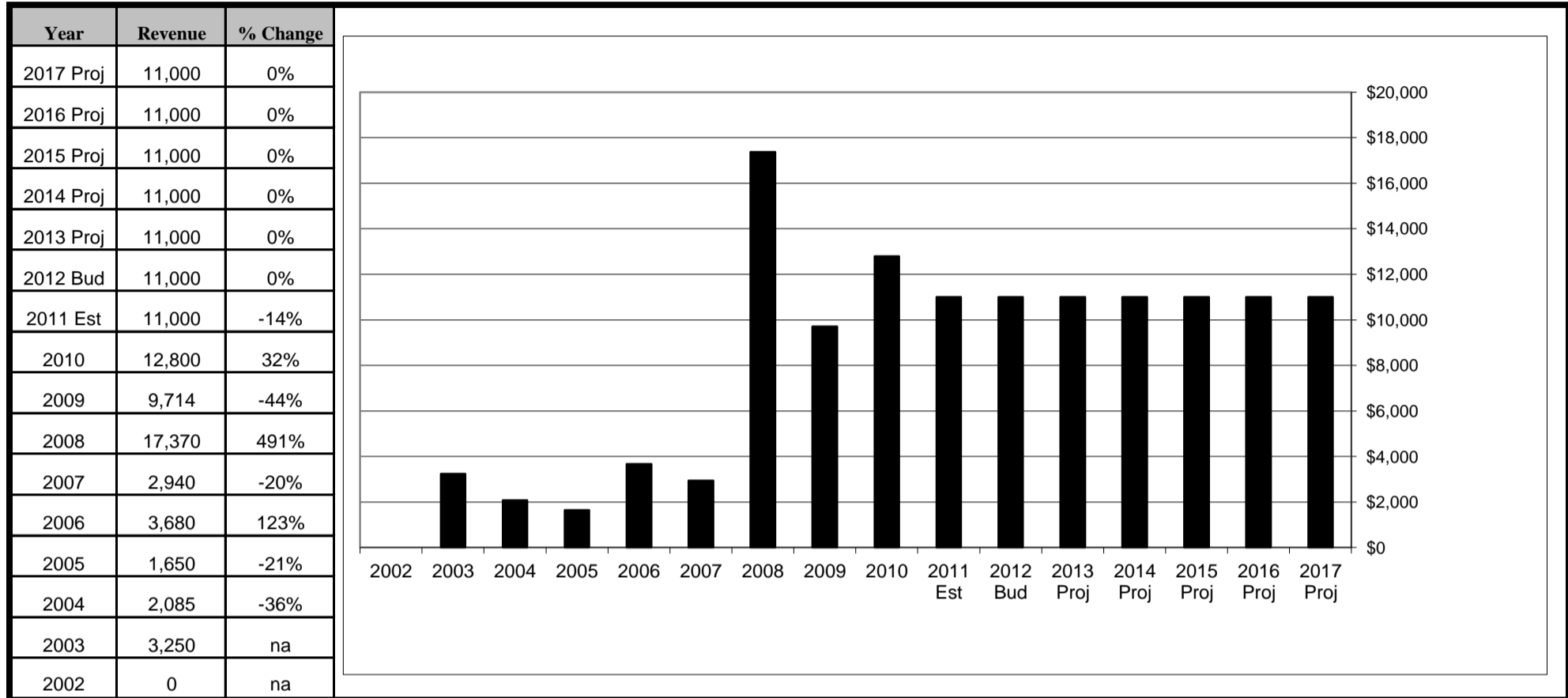
**City of Gardner
Revenue Manual
General Fund
Advertising**

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

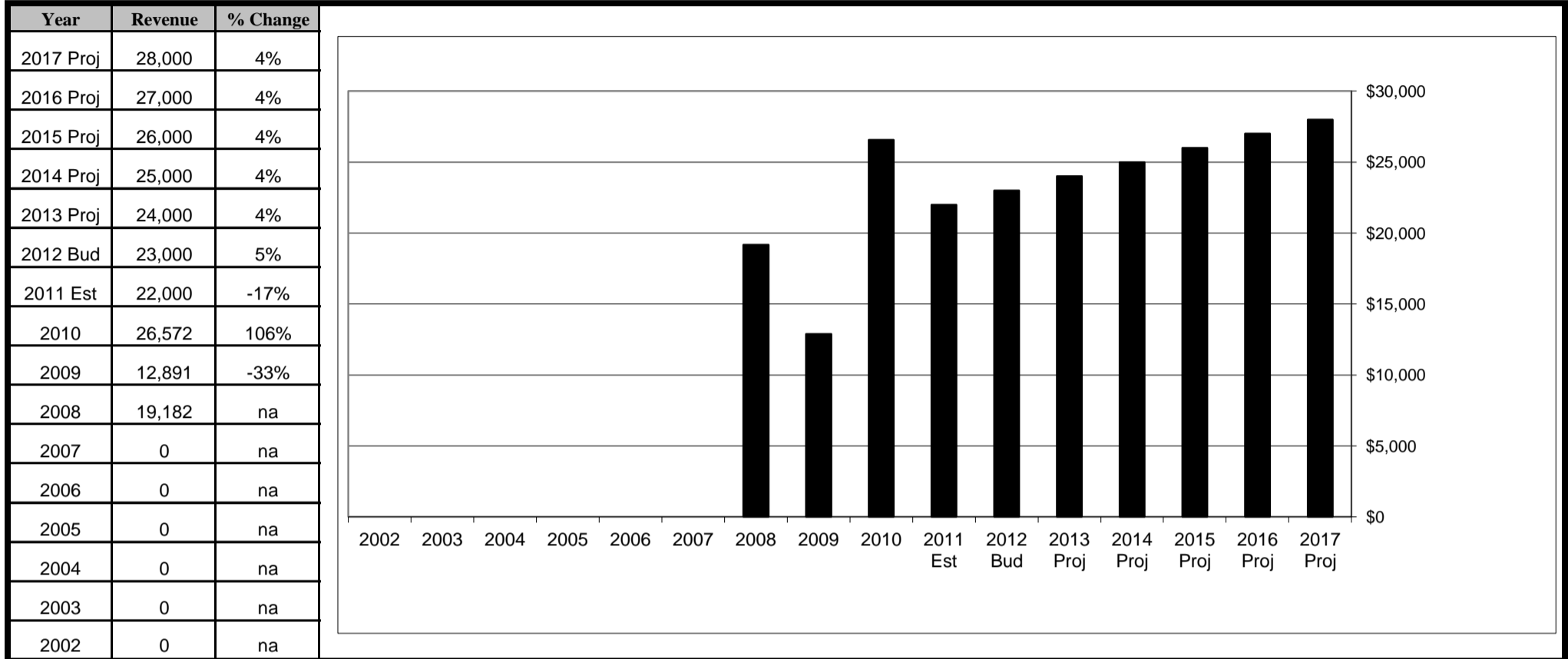
	2008	2009	2010	2011	2012	2013
Concession cups	7,800	7,100	7,100	7,100	7,100	7,100
Banners	5,767	8,000	6,000	6,000	6,000	6,000
Guides/website	3,803	3,500	3,600	3,700	3,800	3,900
	17,370	18,600	16,700	16,800	16,900	17,000
		9714	12,800	11,000	11,000	11,000

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

Description

Fees paid by tournaments (USSSA, Triple Crown, Sports America, etc.) to play at Westside and Celebration ball fields.

Fee Schedule



Notes

Celebration Park added in 2008

**City of Gardner
Revenue Summary
General Fund**

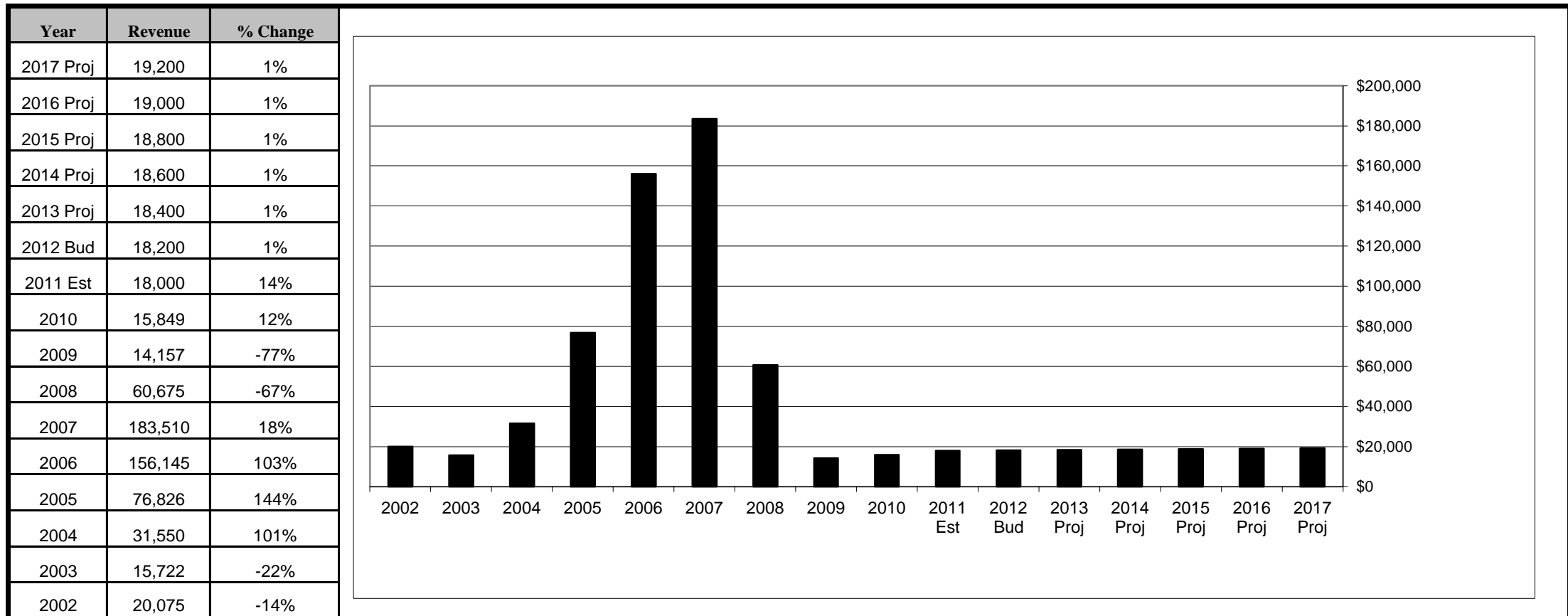
Interest on Investments

Description

Interest earned from investment of idle funds.

Fee Schedule

Not applicable.



Notes

	2006	2007	2008	2009	2010
Avg Interest % per year	5.31%	4.80%	1.95%	0.41%	0.35%
Avg Fund Balance	3,801,807	4,034,444	#####	2,698,405	2,937,769

**City of Gardner
Revenue Summary
General Fund**

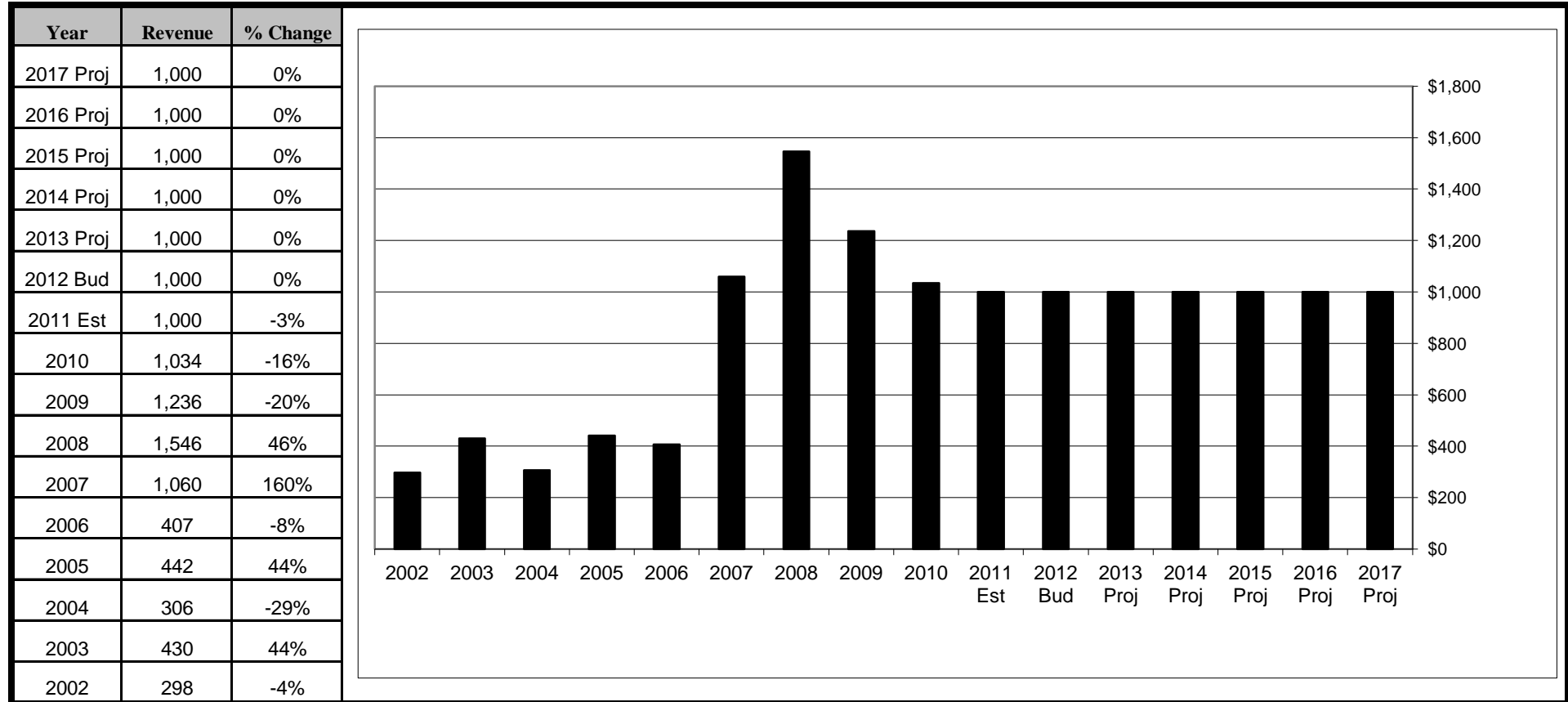
Royalties

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**

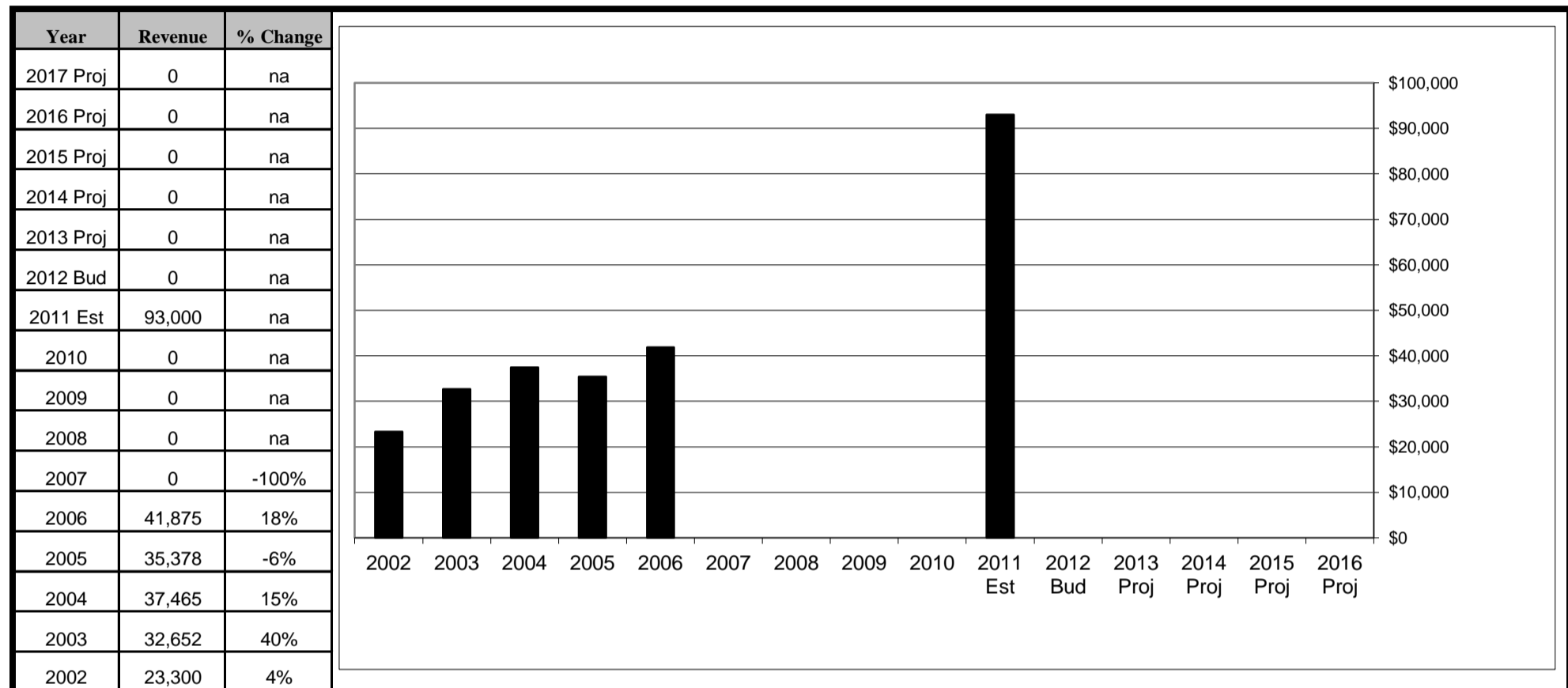
Sales of City Property

Description

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

Fee Schedule

Not applicable.



Notes

2000		
TradeNet 1997 Purchase	19,126.32	
TradeNet 1994 Purchase	<u>18,681.08</u>	
	37,807.40	
2001		
TradeNet 1997 Purchase	19,126.32	22414
2002		
TradeNet 1994 Purchase	173,158.46	23300
2011 Est		
112 S. Elm	93,000	

**City of Gardner
Revenue Summary
General Fund**

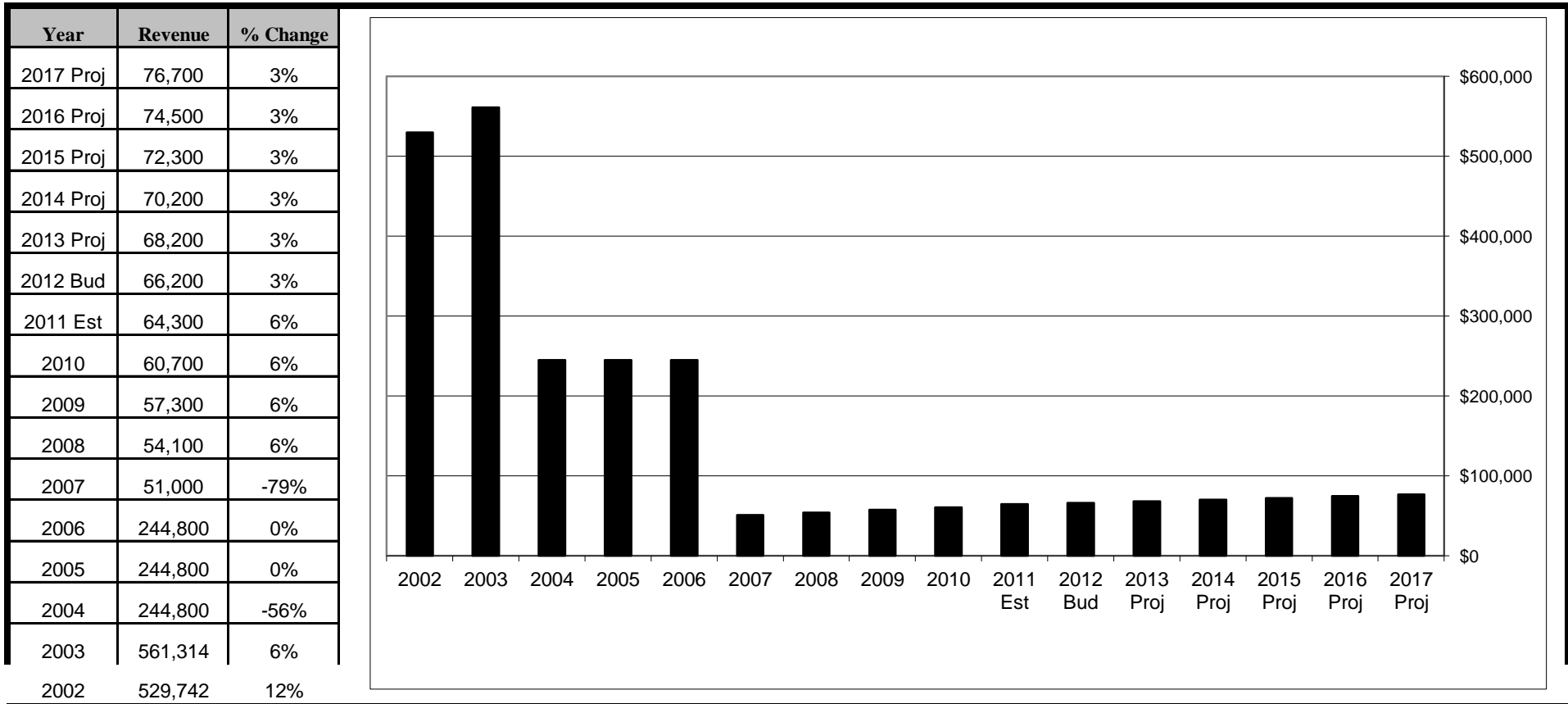
Water Transfer

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**

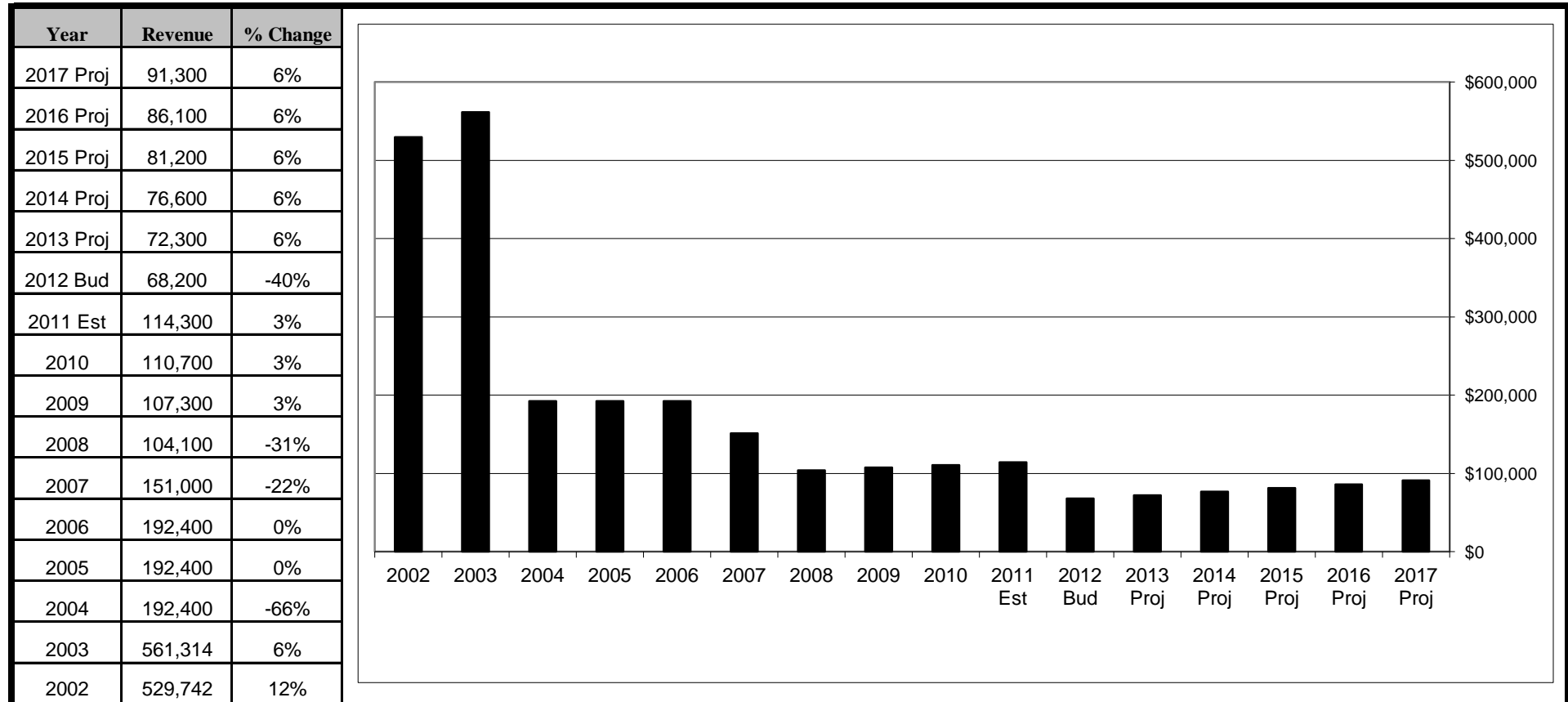
Wastewater Transfer

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**

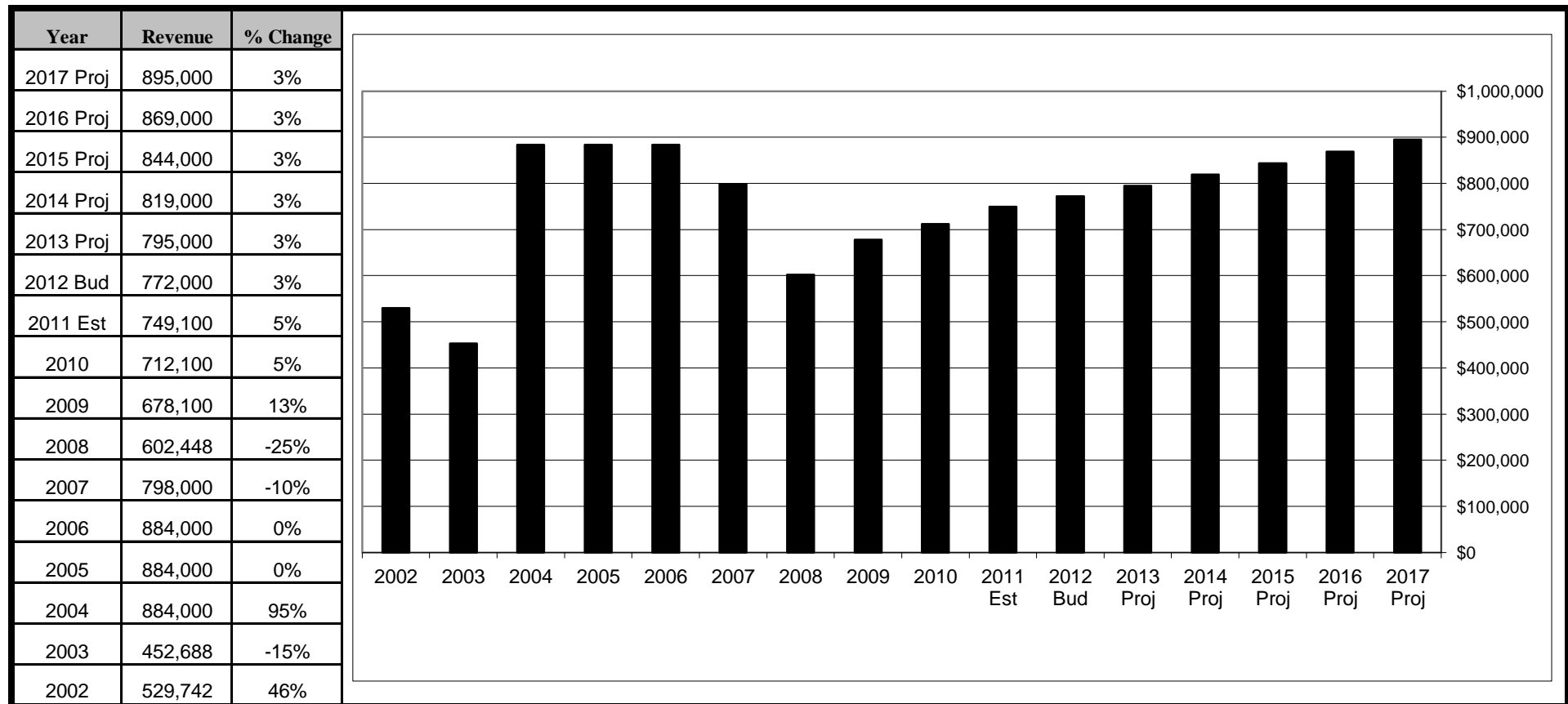
Electric Transfer

Description

Transfer from the Electric Utility Fund in lieu of payment of a franchise tax.
Transfer from 2007 on 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**

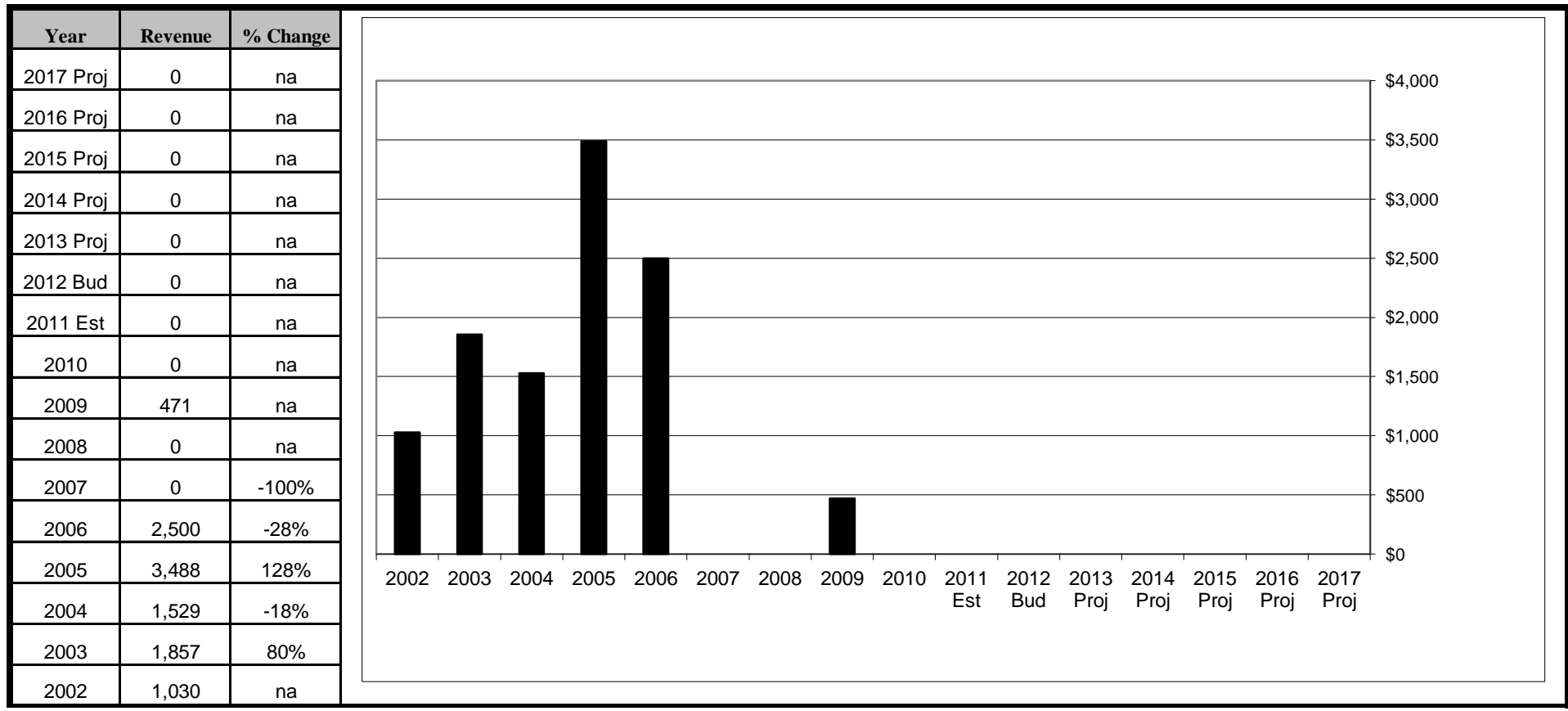
Reimbursed Expenses

Description

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

Fee Schedule

Varies by reimbursement.



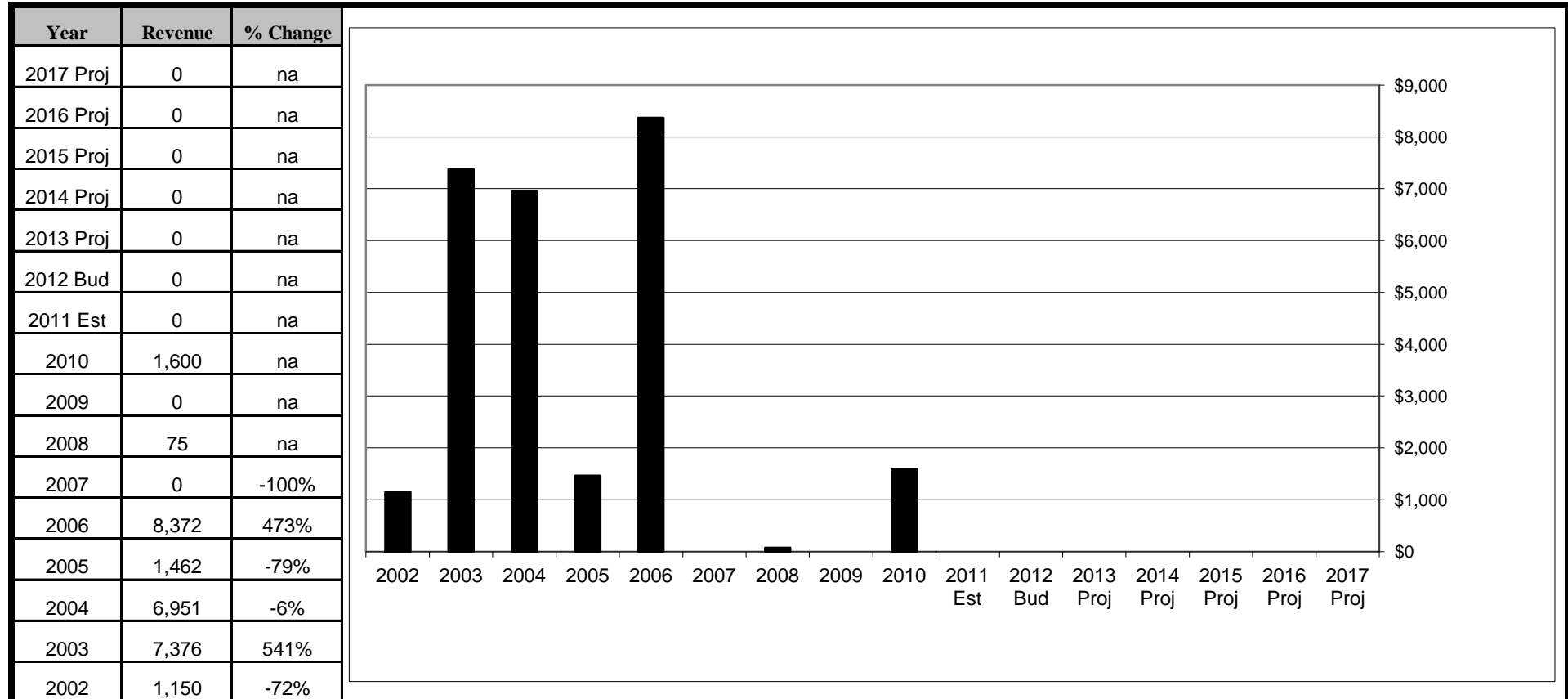
Notes

**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**

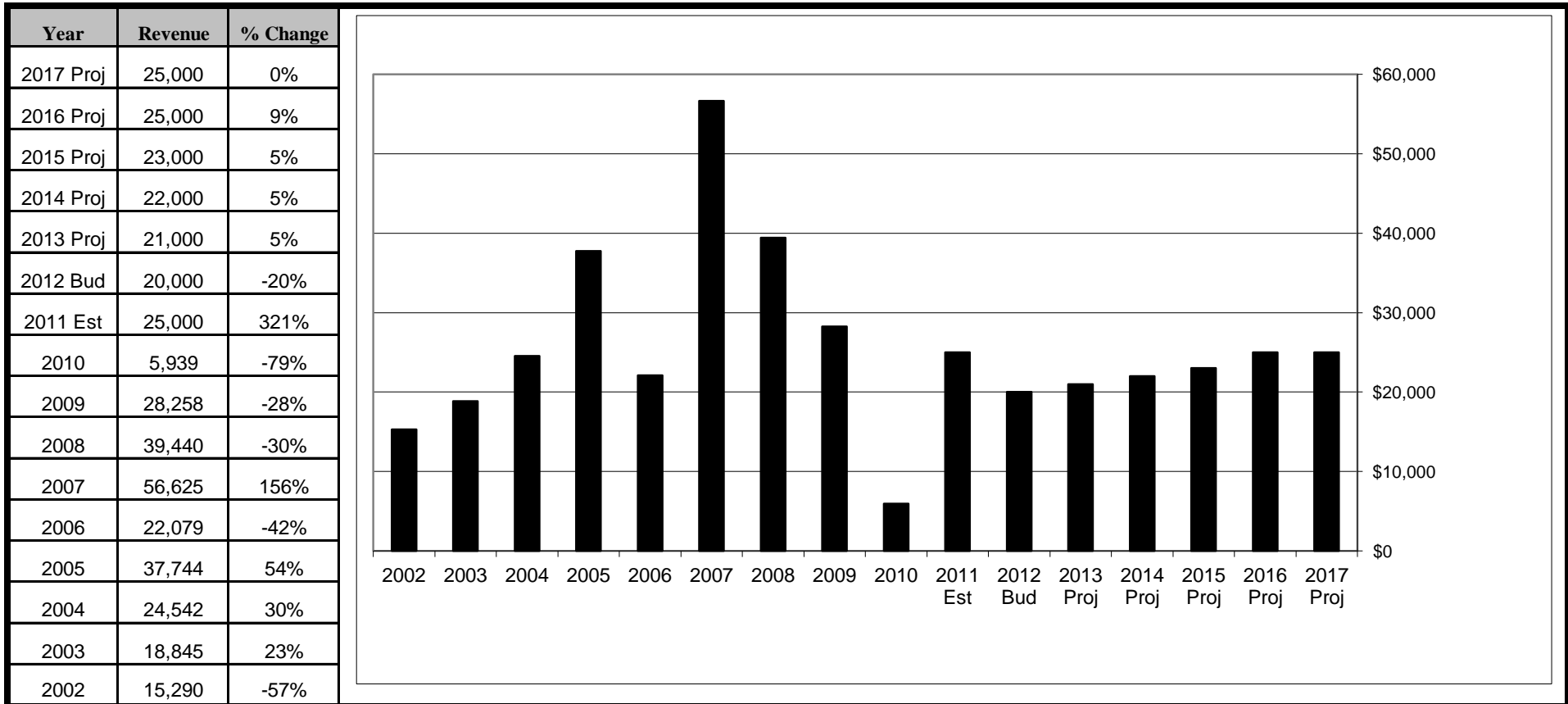
Miscellaneous

Description

Revenue from:

Fee Schedule

Varies by revenue source.



Notes

Year	Single	Duplex	Total Single Unit	Mobile	Fourplex	Multi Build	Multi Units	Total Multi	Commercia	Total	Total Buildings	Total Less Comm
1997	172	34	206	-	-	-	-	-	9	215	198	189
1998	285	92	377	73	68	-	-	68	6	524	427	421
1999	257	92	349	38	48	-	-	48	4	439	357	353
2000	200	16	216	35	48	-	-	48	5	304	260	255
2001	225	2	227	45	48	10	84	132	5	409	298	293
2002	300	30	330	35	36	17	144	180	6	551	382	376
2003	350	30	380	-	48	12	100	148	6	534	395	389
2004	375	34	409	-	56	13	104	160	7	576	426	419
2005	400	34	434	-	60	12	100	160	7	601	451	444