State of Kansas
City

CERTIFICATE

2026

To the Clerk of Johnson County, State of Kansas
We, the undersigned, officers of
City of Gardner
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	28,121,305	4,551,755	
Debt Service	10-113	7	11,364,941	2,025,464	
Library	12-1220	7			
Special Highway		8	19,658,776		
Special Parks		8	292,569		
Special Alcohol and Drug		9	366,840		
Electric		9	37,711,514		
Water		10	21,389,555		
Sewer		10	21,043,233		
Street Improvement		11	2,993,470		
Park Improvement		11	679,328		
Plaza South CID		12	130,455		
Economic Development		12	1,026,650		
Electric Capital Replacement Reserve		13	3,788,587		
Airport		13	8,615,409		
Main Street Marketplace CID		14	558,188		
Main Street Marketplace TIF		14	536,355		
Waverly Plaza CID		15			
Land Bank		15	505,627		
Infra Special Sales Tax		16	4,932,508		
Municipalities Fight Addiction		16	78,573		
Risk Services Internal Service		17	1,990,600		
Information Tech Internal Service		17	1,279,000		
Building Maintenance Internal Service		18	744,400		
Utility Billing Internal Service		18	1,340,700		
Fleet Services		19	351,400		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxx	169,499,983	6,577,219	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	16.959
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 24, 2025

Amy Meeker-Berg
County Clerk

Governing Body

CPA Summary

AMY MEEKER-BERG
COUNTY CLERK
JOHNSON COUNTY, KANSAS

CERTIFICATE 2026

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City of Gardner
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Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

City of Gardner 2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,327,633	379,528	0	0	0	0
Debt Service	1,925,638	168,876	0	0	0	0
Library						
TOTAL	6,253,271	548,404	0	0	0	0

County Treas Motor Vehicle Estimate	548,404
County Treas Recreational Vehicle Estimate	0
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.08770
Recreational Vehicle Factor	0.00000
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

City of Gardner 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Special Highway	Debt Service	1,138,900	1,136,500	1,472,800	12-1,118
Electric	General	945,700	1,108,900	1,111,200	12-825d
Electric	VERF	3,600	3,700	3,800	12-1,117
Electric	Airport	500,000	-	3,500,000	12-101, Ord 2503
Electric	Sewer	-	153,000	153,000	12-825d
Airport	Electric	-	500,000	-	12-101, Ord 2503
Economic Development	General	-	165,100	171,700	Charter Ord. 18
Water	Debt Service	8,200	8,200	8,300	12-825d
Water	Sewer	-	153,000	153,000	12-825d
Water	VERF	72,500	74,000	75,500	12-1,117
Sewer	Debt Service	16,500	16,400	16,600	12-825d
Sewer	VERF*	66,100	67,400	68,700	12-1,117
Park Improvement	Capital Projects Fund	100,000	-	-	12-1,118
Plaza South CID	General	445	3,000	3,700	12-6a27; 12-6a34
Main Street CID	General	12,590	15,200	15,400	12-6a27; 12-6a34
Main Street TIF	Special Highway	42,988	41,700	38,100	12-1770
ISSTF	Capital Projects Fund	160,000	-	-	12-1,118
Building Maintenance	VERF*	5,500	5,600	5,700	12-1,117
General	Capital Projects Fund	55,000	-	-	12-1,118
General	VERF*	280,500	-	187,700	12-1,117
BD Capital Projects Fund	Debt Service	98,965	-	-	12-1,118
Street Improvement	Special Highway	-	-	2,500,000	12-1, 119
ARPA*	Sewer	3,362,726			12-1,118
* *non-budgeted fund*					
	Totals	6,870,214	3,451,700	9,485,200	
	Adjustments		-	-	
	Adjusted Totals	6,870,214	3,451,700	9,485,200	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Gardner 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
2014-A USD 231 School Campus BD (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	3,950,000	1,510,000	April, Oct.	October	43,168	285,000	36,044	295,000
2014-A White Drive Sanitary Sewer (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	945,000	360,000	April, Oct.	October	10,282	70,000	8,532	70,000
2014-B Refunding (refi KDOT Loan TR0101)	12/23/2014	10/1/2029	2.0-3.0	695,000	265,000	April, Oct.	October	7,700	50,000	6,450	50,000
2014-B Refunding (refi KDOT Loan TR0106)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,095,000	April, Oct.	October	31,800	210,000	26,550	215,000
2015-A Refunding (refi KDHE 2006 Hillsdale)	7/15/2015	10/1/2025	3.00	3,945,000	450,000	April, Oct.	October	13,500	450,000	0	0
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	305,000	April, Oct.	October	9,150	150,000	4,650	155,000
2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	635,000	April, Oct.	October	19,050	150,000	14,550	160,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	190,000	April, Oct.	October	6,175	95,000	3,088	95,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	445,000	April, Oct.	October	10,388	145,000	7,125	150,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	9,825,000	April, Oct.	October	352,850	590,000	323,350	620,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	60,000	April, Oct.	October	3,000	20,000	2,000	20,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	585,000	April, Oct.	October	29,250	185,000	20,000	195,000
2019-B So. Lift Station and Overhead Crane	6/12/2019	10/1/2028	1.85-2.50	1,970,000	920,000	April, Oct.	October	20,380	225,000	15,880	230,000
2019-E Street Program Phase 4	12/12/2019	10/1/2029	2.0-3.0	860,000	455,000	April, Oct.	October	10,850	85,000	8,300	90,000
2019-E Santa Fe Improvements	12/12/2019	10/1/2029	2.0-3.0	1,605,000	850,000	April, Oct.	October	20,250	160,000	15,450	165,000
2020-A Water Treatment Plant	5/28/2020	10/1/2040	2.0-3.5	23,905,000	20,420,000	April, Oct.	October	590,063	1,010,000	554,713	1,050,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	575,000	April, Oct.	October	19,600	90,000	16,450	90,000
2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	1,720,000	April, Oct.	October	58,625	265,000	49,350	270,000
2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	2,080,000	April, Oct.	October	48,200	325,000	38,450	335,000
2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	975,000	April, Oct.	October	22,700	160,000	17,900	160,000
2021A Wastewater Sys Improv	8/26/2021	10/1/2031	1.0-3.0	775,000	565,000	April, Oct.	October	11,978	75,000	9,728	75,000
2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	525,000	April, Oct.	October	11,170	70,000	9,070	75,000
2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	1,825,000	April, Oct.	October	36,217	200,000	30,217	210,000
2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	605,000	April, Oct.	October	12,885	80,000	10,485	85,000
2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	1,915,000	April, Oct.	October	39,262	95,000	37,363	100,000
2022A Prarie Trace Waterline	8/10/2022	10/1/2037	3.0-5.0	1,355,000	1,235,000	April, Oct.	October	52,413	70,000	48,913	75,000
2022A Prarie Trace Sewerline	8/10/2022	10/1/2037	3.0-5.0	3,080,000	2,795,000	April, Oct.	October	118,668	160,000	110,668	170,000
2022A Waverly Road Imp	8/10/2022	10/1/2032	5.00	1,360,000	1,145,000	April, Oct.	October	57,250	120,000	51,250	125,000
2022A Main Street Recon	8/10/2022	10/1/2032	5.00	2,680,000	2,260,000	April, Oct.	October	113,000	235,000	101,250	250,000
2022A Refunding 2020C Tuscan Farms Phase 1	8/10/2022	10/1/2042	3.0-5.0	1,015,000	955,000	April, Oct.	October	39,144	35,000	37,394	35,000
2022A Refunding 2020C Tuscan Farms Areawide BD	8/10/2022	10/1/2042	3.0-5.0	1,935,000	1,820,000	April, Oct.	October	74,656	70,000	71,156	70,000
2024A Refunding 2023A Hilltop Ridge BD	8/29/2024	10/1/2044	3.5-5.0	1,435,000	1,435,000	April, Oct.	October	69,553	40,000	61,875	45,000
2024B Lone Star Prairie BD	8/29/2024	10/1/2026	4.00	1,055,000	1,055,000	April, Oct.	October	45,951	0	42,200	1,055,000
2025A KCWRRF Ph.2	5/29/2025	10/1/2054	4.0-5.0	19,980,000	0	April, Oct.	October	308,539	880,000	866,444	320,000
2025A Winwood Park Relief Sewer	5/29/2025	10/1/2044	4.0-5.0	2,920,000	0	April, Oct.	October	45,960	170,000	127,119	90,000
2025A Utilities Maintenance Building	5/29/2025	10/1/2044	4.0-5.0	4,780,000	0	April, Oct.	October	75,252	280,000	208,056	150,000
2025B Tuscan Farms Phase 1b	5/29/2025	10/1/2027	3.73	725,000	0	April, Oct.	October	9,164	0	27,043	0
Total G.O. Bonds					**61,855,000**			**2,448,043**	**7,300,000**	**3,019,063**	**7,345,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State of KS Revolv Loan - 2006 (Bull Creek Lift) C20 1721 01	11/6/2006	9/1/2027	2.40	3,483,009	532,269	March, Sept.	March, Sept	11,744	172,773	7,571	177,383
State of KS Revolv Loan- 2012 (Big Bull Cr WWTP) C20 1956	8/7/2012	3/1/2034	2.05	10,167,808	5,404,336	March, Sept.	March, Sept	108,163	515,186	97,542	527,104
Total Other					**5,936,605**			**119,907**	**687,959**	**105,113**	**704,487**
Total Indebtedness					**67,791,605**			**2,567,950**	**7,987,959**	**3,124,176**	**8,049,487**

City of Gardner

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Land	12/29/2016	120	1.75-3.10%	678,000	146,000	72,000	74,000
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	564,000	131,000	138,000
				Totals	**710,000**	**203,000**	**212,000**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Gardner 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,374,675	7,848,861	7,330,161
Receipts:			
Ad Valorem Tax	3,965,950	4,338,669	xxxxxxxxxxxxxxxx
Delinquent Tax	33,472	12,000	12,000
Motor Vehicle Tax	371,821	389,600	379,528
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Sales and Use Taxes:			
City Sales Tax	3,271,697	3,403,000	3,539,000
City Use Tax	1,739,477	1,809,000	1,899,000
Franchise Tax	277,450	280,500	285,000
Intergovernmental:			
County Sales Tax	2,390,691	2,439,000	2,512,000
County Use Tax	840,114	865,000	900,000
Grants	229,638	205,000	205,000
Local Alcohol Liquor Tax	72,197	75,000	76,600
Licenses and Permits	694,225	590,000	603,400
Charges for Services:			
General Fund Cost Allocation	2,123,496	2,226,400	2,508,900
Recreation Charges	824,674	864,000	882,000
Inspection Fees	118,688	140,000	140,000
Fines and Fees	455,513	550,000	566,000
Transfers In:			
Electric Transfer	945,700	1,108,900	1,111,200
Economic Dev Transfer		165,100	171,700
Airport Transfer			
Main St Marketplace CID	12,590	15,200	15,400
Main St Marketplace TIF			
Plaza South CID Transfer	445	3,000	3,700
Waverly Plaza CID Transfer			
Capital Lease Proceeds			
Sale of City Property	43,418	8,800	
In Lieu of Taxes (IRB)	25,831	25,831	78,961
Interest on Idle Funds	541,430	365,000	241,000
Neighborhood Revitalization Rebate			0
Miscellaneous	135,628	337,000	109,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,114,145**	**20,216,000**	**16,239,389**
Resources Available:	**27,488,820**	**28,064,861**	**23,569,550**

City of Gardner

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	27,488,820	28,064,861	23,569,550
Expenditures:			
Administration	2,307,198	2,586,000	2,702,200
Finance	1,616,698	1,850,600	1,900,100
Community Development	1,078,616	1,380,900	1,420,300
Police	6,721,020	7,938,100	8,035,400
Public Works	3,006,443	3,302,900	3,406,300
Parks & Recreation	2,919,471	2,978,400	3,009,400
Capital Outlay	1,655,013	697,800	561,600
Debt Service			
Transfer to:			
Capital Projects Fund	55,000	0	
VERF	280,500	0	187,700
Future Projects			6,898,305
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,639,959**	**20,734,700**	**28,121,305**
Unencumbered Cash Balance Dec 31	7,848,861	7,330,161	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	27,255,692	27,429,007	28,121,305
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,121,305
		Tax Required	4,551,755
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,551,755

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,556,523	3,593,141	4,864,841
Receipts:			
Ad Valorem Tax	1,693,785	1,858,507	xxxxxxxxxxxxxxxx
Delinquent Tax	14,769		
.25% PS County Sales Tax	646,159	638,000	657,000
Motor Vehicle Tax	163,064	160,700	168,876
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Assessments	1,547,184	775,000	903,900
Transfer In:			
Special Highway Fund	1,138,900	1,136,500	1,472,800
Electric Fund			
Water Fund	8,200	8,200	8,300
Sewer Fund	16,500	16,400	16,600
Waverly Plaza CID			
Street Improvement Fund			
Park Improvement Fund			
BD Capital Projects Fund (Non Bud A)	98,965	0	
Bond Proceeds	1,570,435	725,000	1,112,600
In Lieu of Taxes (IRB)	24,150	11,493	35,136
Interest on Idle Funds	232,816	126,000	170,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,154,927**	**5,455,800**	**4,545,212**
Resources Available:	**9,711,450**	**9,048,941**	**9,410,053**
Expenditures:			
Debt Payments	6,118,309	4,184,100	6,481,000
Future Debt Payments			4,883,941
GO Bonds issued			
Cost of issuance			
Transfer Out to BD Capital Projects Fund	0		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**6,118,309**	**4,184,100**	**11,364,941**
Unencumbered Cash Balance Dec 31	3,593,141	4,864,841	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	9,075,943	8,235,023	11,364,941
		Non-Appropriated Balance	70,576
		Total Expenditure/Non-Appr Balance	11,435,517
		Tax Required	2,025,464
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,025,464

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,407,802	5,401,576	2,239,176
Receipts:			
State of Kansas Gas Tax	683,006	697,000	711,000
County Transfers Gas		0	0
Grant-CARS	309,475	420,000	555,500
Grant-MARC			
KDOT	40,544	199,500	0
Federal Grant		160,000	376,000
Special County Sales & Use Tax	646,162	661,000	695,000
Transfer from Main St TIF	42,988	41,700	38,100
Transfer from Street Improvement			2,500,000
Anticipated reimb from bond proceeds		4,356,900	12,420,000
Contribution from developer		20,000	46,000
Interest on Idle Funds	158,924	189,000	78,000
Interest on Project Funds	51,535		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,932,634**	**6,745,100**	**17,419,600**
Resources Available:	**7,340,436**	**12,146,676**	**19,658,776**
Expenditures:			
167th St from Center to Moonlight		600,000	1,514,000
175th St from I-35 to Clare Rd		1,520,000	13,400,000
Moonlight and BNSF Study		200,000	470,000
Locust St Joint Repairs	75,849		
Four Corners Rehab	15,650		
Center St Sidewalks	-2,176		
Main St (Sycamore to Tracks 3 phases)	4,073		
Center St Rehab (Warren to 167th)	621,741		
Gardner Rd Bridge over I-35		5,250,000	
US 56 Signal Interconnection	84,823	361,000	
CARS - Old 56			1,111,000
Cherokee Rehab		840,000	
Debt Payments			
Transfer to:			
Debt Service Fund	1,138,900	1,136,500	1,472,800
Future Projects			1,690,976
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,938,860**	**9,907,500**	**19,658,776**
Unencumbered Cash Balance Dec 31	5,401,576	2,239,176	0
2024/2025/2026 Budget Authority Amoun	41,135,695	35,554,802	19,658,776

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	186,683	267,969	208,969
Receipts:			
Special Alcohol Tax	72,197	72,000	76,600
Interest on Idle Funds	9,089	9,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,286**	**81,000**	**83,600**
Resources Available:	**267,969**	**348,969**	**292,569**
Expenditures:			
Building and Grounds	0	100,000	50,000
Capital Outlay Equipment		40,000	40,000
Future Projects			202,569
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**140,000**	**292,569**
Unencumbered Cash Balance Dec 31	267,969	208,969	0
2024/2025/2026 Budget Authority Amoun	249,389	177,683	292,569

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	202,502	233,240	280,240
Receipts:			
Special Alcohol Tax	72,197	73,000	76,600
Interest on Idle Funds	8,541	8,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,738**	**81,000**	**86,600**
Resources Available:	**283,240**	**314,240**	**366,840**
Expenditures:			
Contractual Services	50,000	34,000	38,000
Commodities			3,000
Future Projects			325,840
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,000**	**34,000**	**366,840**
Unencumbered Cash Balance Dec 31	233,240	280,240	0
2024/2025/2026 Budget Authority Amount	253,162	332,002	366,840

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,239,648	9,176,914	15,307,514
Receipts:			
Charges for Services	19,400,077	21,188,900	21,823,000
Debt sale proceeds		26,015,000	0
Transfer In: Airport Fund		500,000	0
Interest on Idle Funds	567,616	321,000	536,000
Miscellaneous	192,183	0	45,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,159,876**	**48,024,900**	**22,404,000**
Resources Available:	**33,399,524**	**57,201,814**	**37,711,514**
Expenditures:			
Administration	1,620,272	2,055,600	2,242,900
Generation	12,745,104	12,904,700	12,920,000
Distribution	3,287,870	4,209,700	3,359,500
Capital Improvement	4,698,414	21,033,900	1,640,000
Debt Service	421,650	424,800	2,839,900
Future Projects			9,941,214
Transfers to:			
General Fund	945,700	1,108,900	1,111,200
Wastewater Fund		153,000	153,000
VERF Fund	3,600	3,700	3,800
Capital Projects Fund			
Airport Fund	500,000	0	3,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,222,610**	**41,894,300**	**37,711,514**
Unencumbered Cash Balance Dec 31	9,176,914	15,307,514	0
2024/2025/2026 Budget Authority Amount	27,588,335	58,761,048	37,711,514

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,829,320	3,678,855	-690,445
Receipts:			
Charges for services	8,250,115	8,493,000	9,056,000
Debt sale proceeds		0	12,900,000
Interest on Idle Funds	144,596	129,000	124,000
Miscellaneous	60,891		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,455,602**	**8,622,000**	**22,080,000**
Resources Available:	**12,284,922**	**12,300,855**	**21,389,555**
Expenditures:			
Administration	1,553,792	1,469,600	1,617,800
Water Treatment	3,063,705	3,286,800	3,510,000
Water Distribution	878,873	1,594,100	1,841,700
Capital Improvement Projects	729,697	4,110,000	10,250,000
Debt Service	2,299,300	2,295,600	1,835,100
Future Projects			2,098,155
Transfers to:			
Debt Service Fund	8,200	8,200	8,300
Sewer Fund		153,000	153,000
VERF Fund	72,500	74,000	75,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,606,067**	**12,991,300**	**21,389,555**
Unencumbered Cash Balance Dec 31	3,678,855	-690,445	0
2024/2025/2026 Budget Authority Amoun	14,495,911	16,355,320	21,389,555

See Tab D

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,925,194	-32,337,267	-17,509,067
Receipts:			
Charges for services	6,966,539	7,407,000	7,855,000
Grants		0	3,850,000
Debt sale proceeds		28,044,600	26,341,300
Transfers In:			
Electric fund		153,000	153,000
Water fund		153,000	153,000
ARPA fund	3,362,726		
Interest on Idle Funds	477,441	232,000	200,000
Interest on Project Funds	1,684		
Miscellaneous	9,225		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,817,615**	**35,989,600**	**38,552,300**
Resources Available:	**19,742,809**	**3,652,333**	**21,043,233**
Expenditures:			
Administration	1,290,198	1,692,600	1,418,000
Sewer Treatment	1,366,031	1,869,900	1,854,400
Sewer Collection	653,855	1,169,700	1,468,700
Capital Improvement Projects	47,172,939	13,072,000	5,758,000
Debt Service	1,514,453	3,273,400	4,977,400
Future Projects			5,481,433
Transfer to:			
Debt Service Fund	16,500	16,400	16,600
VERF Fund	66,100	67,400	68,700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,080,076**	**21,161,400**	**21,043,233**
Unencumbered Cash Balance Dec 31	-32,337,267	-17,509,067	0
2024/2025/2026 Budget Authority Amoun	47,381,336	18,111,620	21,043,233

See Tab A **See Tab C**

CPA Summary **See Tab B** **See Tab D**

***Res 2155 passed 11/18/24 authorizing G.O. Bonds (NTE $5,040,000) for public building improvements**
***Res 2139 passed 5/6/24 authorizing $37,555,000 G.O. Bonds for sewerage system improvements**

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,128,721	2,966,470	2,699,470
Receipts:			
Excise Tax	736,682	250,000	200,000
Interest on Idle Funds	101,067	104,000	94,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**837,749**	**354,000**	**294,000**
Resources Available:	**2,966,470**	**3,320,470**	**2,993,470**
Expenditures:			
Capital Outlay:			
I-35 and US 56 Interchange		621,000	
Future Projects			493,470
Transfer out:			
Special Highway			2,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**621,000**	**2,993,470**
Unencumbered Cash Balance Dec 31	2,966,470	2,699,470	0
2024/2025/2026 Budget Authority Amount	2,167,450	2,961,321	2,993,470

Adopted Budget

Park Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	366,729	321,428	478,328
Receipts:			
Park Impact Fees	133,367	145,900	184,000
Interest on Idle Funds	16,692	11,000	17,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,059**	**156,900**	**201,000**
Resources Available:	**516,788**	**478,328**	**679,328**
Expenditures:			
Transfer to:			
Park Sales Tax Fund			
Capital Improvement Reserve Fund	100,000	0	
Contractual Services	95,360	0	
Future Projects			679,328
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**195,360**	**0**	**679,328**
Unencumbered Cash Balance Dec 31	321,428	478,328	0
2024/2025/2026 Budget Authority Amount	797,412	197,229	679,328

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Plaza South CID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,786	28,155	3,155
Receipts:			
CID Sales Tax	15,099	100,000	127,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,099**	**100,000**	**127,300**
Resources Available:	**28,885**	**128,155**	**130,455**
Expenditures:			
State Admin Fee	285	2,000	2,500
Project Reimb		120,000	124,200
Transfer to:			
General Fund	445	3,000	3,700
Future Projects			55
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**730**	**125,000**	**130,455**
Unencumbered Cash Balance Dec 31	28,155	3,155	0
2024/2025/2026 Budget Authority Amoun	124,400	186,086	130,455

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	409,282	645,750	653,650
Receipts:			
Transient Guest Tax	356,347	325,000	350,000
Interest on Idle Funds	20,527	23,000	23,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**376,874**	**348,000**	**373,000**
Resources Available:	**786,156**	**993,750**	**1,026,650**
Expenditures:			
Contractual Services	65,406	150,000	150,000
Commodities	75,000	25,000	25,000
Transfer to:			
General Fund		165,100	171,700
Future Projects			679,950
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,406**	**340,100**	**1,026,650**
Unencumbered Cash Balance Dec 31	645,750	653,650	0
2024/2025/2026 Budget Authority Amoun	634,676	877,282	1,026,650

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Replacement Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,347,506	3,492,587	3,642,587
Receipts:			
Interest on Idle Funds	145,081	150,000	146,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**145,081**	**150,000**	**146,000**
Resources Available:	**3,492,587**	**3,642,587**	**3,788,587**
Expenditures:			
Future Projects			3,788,587
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,788,587**
Unencumbered Cash Balance Dec 31	3,492,587	3,642,587	0
2024/2025/2026 Budget Authority Amount	3,370,564	3,690,506	3,788,587

Adopted Budget

Airport	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	184,592	230,009	246,509
Receipts:			
Charges for services	302,210	293,400	292,100
Grants	154,309	598,200	4,567,800
Transfer In: Electric Fund	500,000		3,500,000
Interest on Idle Funds	15,521	8,000	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**972,040**	**899,600**	**8,368,900**
Resources Available:	**1,156,632**	**1,129,609**	**8,615,409**
Expenditures:			
Capital Improvements	704,565	126,900	4,904,000
Debt Payments	35,788		
Operations	186,270	256,200	247,200
Future Projects			3,464,209
Transfer out: Electric Fund		500,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**926,623**	**883,100**	**8,615,409**
Unencumbered Cash Balance Dec 31	230,009	246,509	0
2024/2025/2026 Budget Authority Amount	1,160,092	1,376,292	8,615,409

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Main Street Marketplace CID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,128	33,688	33,688
Receipts:			
CID Sales Tax	427,612	516,700	524,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**427,612**	**516,700**	**524,500**
Resources Available:	**459,740**	**550,388**	**558,188**
Expenditures:			
State Administrative Fee	7,936	10,300	10,500
CID Payment	405,526	491,200	498,600
Legal Services			
Debt Service			
Transfer to:			
General Fund	12,590	15,200	15,400
Future projects			33,688
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**426,052**	**516,700**	**558,188**
Unencumbered Cash Balance Dec 31	33,688	33,688	0
2024/2025/2026 Budget Authority Amount	514,530	548,828	558,188

Adopted Budget

Main Street Marketplace TIF	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,889	31,955	30,555
Receipts:			
Property Tax Increment	215,242	499,100	505,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**215,242**	**499,100**	**505,800**
Resources Available:	**234,131**	**531,055**	**536,355**
Expenditures:			
TIF increment payment	159,188	458,800	467,700
Transfers out:			
Special Highway Fund	42,988	41,700	38,100
General Fund			
Future projects			30,555
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**202,176**	**500,500**	**536,355**
Unencumbered Cash Balance Dec 31	31,955	30,555	0
2024/2025/2026 Budget Authority Amount	495,311	517,989	536,355

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waverly Plaza CID**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
CID Sales Tax			
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
State Administrative Fee			
CID Payment			
Debt Service			
Transfer to:			
General Fund			
Bond & Interest			
Future projects			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget

Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	505,202	505,427	505,527
Receipts:			
Donations and Contributions			
Interest on Idle Funds	225	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**225**	**100**	**100**
Resources Available:	**505,427**	**505,527**	**505,627**
Expenditures:			
Contractual Services			
Future projects			505,627
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**505,627**
Unencumbered Cash Balance Dec 31	505,427	505,527	0
2024/2025/2026 Budget Authority Amoun	2,597	505,202	505,627

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infra Special Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,924,992	2,006,308	1,752,508
Receipts:			
City Sales Tax (.5 cent)	1,635,848	1,701,000	1,769,000
Grants	65,095		
Debt Sale Proceeds			1,350,000
Interest on Idle Funds	92,366	70,000	61,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,793,309**	**1,771,000**	**3,180,000**
Resources Available:	**3,718,301**	**3,777,308**	**4,932,508**
Expenditures:			
Capital Projects:			
Sidewalks	66,805		
Trails			
Bridges			
Prelim design for 167th St			
Streets	860,700	1,400,000	2,350,000
Crosswalk			
Celebration Park Improvements			
Debt Service	624,488	624,800	800,700
Future Projects			1,781,808
Transfer out: CIP Reserve	160,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,711,993**	**2,024,800**	**4,932,508**
Unencumbered Cash Balance Dec 31	2,006,308	1,752,508	0
2024/2025/2026 Budget Authority Amoun	3,826,499	3,613,492	4,932,508

Adopted Budget

Municipalities Fight Addiction	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,936	145,173	78,573
Receipts:			
Operating Contributions	77,237	3,400	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,237**	**3,400**	**0**
Resources Available:	**145,173**	**148,573**	**78,573**
Expenditures:			
Operating Supplies		70,000	70,000
Future Projects			8,573
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**70,000**	**78,573**
Unencumbered Cash Balance Dec 31	145,173	78,573	0
2024/2025/2026 Budget Authority Amoun	57,297	83,736	78,573

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Risk Services Internal Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,151,195	1,845,000	1,990,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,151,195**	**1,845,000**	**1,990,600**
Resources Available:	**1,151,195**	**1,845,000**	**1,990,600**
Expenditures:			
Personnel Services	86,752	91,100	95,700
Contractual Services	1,022,311	1,669,800	1,789,100
Commodities	4,171	5,700	5,700
General Fund Allocation expense	21,096	78,400	100,100
Building Services Internal Svc Fund chgs	11,957	0	
Information Technology Internal Svc Fund	4,908	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,151,195**	**1,845,000**	**1,990,600**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	1,518,000	1,925,200	1,990,600

Adopted Budget

Information Tech Internal Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,303,814	1,192,000	1,279,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,303,814**	**1,192,000**	**1,279,000**
Resources Available:	**1,303,814**	**1,192,000**	**1,279,000**
Expenditures:			
Personnel Services	533,217	556,500	665,400
Contractual Services	621,411	423,600	430,700
Commodities	41,679	47,500	51,000
Capital Outlay	35,375	25,000	0
Building Maintenance Internal Services	20,280	24,000	21,500
Risk Services Internal Services	13,656	26,300	24,800
General Fund Allocation expense	38,196	89,100	85,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,303,814**	**1,192,000**	**1,279,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	1,343,700	1,189,300	1,279,000

See Tab C

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Building Maintenance Internal Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	648,111	827,000	744,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**648,111**	**827,000**	**744,400**
Resources Available:	**648,111**	**827,000**	**744,400**
Expenditures:			
Personnel Services	174,245	174,400	198,400
Contractual Services	379,344	293,100	293,600
Commodities	25,460	26,000	26,000
Capital Outlay		270,000	155,000
Information Technology Serv. Internal	4,908	0	0
Risk Services Internal Services	7,019	15,300	16,900
Fleet Internal Services	2,939	0	0
General Fund Allocation Expenses	48,696	42,600	48,800
Transfers Out-VERF	5,500	5,600	5,700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**648,111**	**827,000**	**744,400**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	666,000	836,800	744,400

Adopted Budget

Utility Billing Internal Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,144,550	1,294,400	1,340,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,144,550**	**1,294,400**	**1,340,700**
Resources Available:	**1,144,550**	**1,294,400**	**1,340,700**
Expenditures:			
Personnel Services	498,284	546,400	580,300
Contractual Services	456,844	501,400	512,600
Commodities	7,825	4,500	5,000
Capital Outlay			
Building Services Internal Service	36,539	38,700	30,600
Information Technology Serv. Internal	88,049	37,700	40,200
Risk Services Internal Services	17,505	22,700	22,800
General Fund Allocation Expenses	39,504	143,000	149,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,144,550**	**1,294,400**	**1,340,700**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	1,196,700	1,293,700	1,340,700

See Tab C

CPA Summary

City of Gardner 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fleet Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	302,906	190,500	351,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**302,906**	**190,500**	**351,400**
Resources Available:	**302,906**	**190,500**	**351,400**
Expenditures:			
Personnel Services	85,879	88,600	92,600
Contractual Services	49,139	47,000	75,200
Commodities	27,063	39,600	42,100
General Fund Allocation Expenses	128,904	0	119,900
Building Services Internal Service	3,915	3,500	8,700
Information Technology Serv. Internal	4,908	5,400	6,700
Risk Services Internal Services	3,098	6,400	6,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**302,906**	**190,500**	**351,400**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	320,400	307,300	351,400

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Vehicle & Equipment Replacement Fund**		**Capital Projects**		**Law Enforcement Trust**		**BD Capital Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,362,726	Cash Balance Jan 1	95,609	Cash Balance Jan 1	1,262,004	Cash Balance Jan 1	35,865	Cash Balance Jan 1	129,341	4,885,545
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	248,179	Drug Tax Distribution	3,966			
		Interest on Idle Funds	27,024	Charges for Services	12,229	Interest on Idle Funds	1,532	Interest on Project Fund	23,917	
				Interest on Idle Funds	66,320			Debt proceeds	1,053,480	
		Transfers in:		Transfers in:				Developer Reimbursem	11,300	
		General	280,500	General	55,000					
		Electric	3,600	Park Improvement	100,000					
		Water	72,500	ISSTF	160,000					
		Sewer	66,100							
		Building Services	5,500							
Total Receipts	0	Total Receipts	455,224	Total Receipts	641,728	Total Receipts	5,498	Total Receipts	1,088,697	2,191,147
Resources Available:	3,362,726	Resources Available:	550,833	Resources Available:	1,903,732	Resources Available:	41,363	Resources Available:	1,218,038	7,076,692
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trasnfers out:		Capital Outlay:		Capital Outlay	576,733	Equipment	23,741	Capital Outlay	89,210	
Sewer	3,362,726	Equipment	24,130					Trasnfers out:		
		Vehicles	416,881					Debt Service	98,965	
Total Expenditures	3,362,726	Total Expenditures	441,011	Total Expenditures	576,733	Total Expenditures	23,741	Total Expenditures	188,175	4,592,386
Cash Balance Dec 31	0	Cash Balance Dec 31	109,822	Cash Balance Dec 31	1,326,999	Cash Balance Dec 31	17,622	Cash Balance Dec 31	1,029,863	**2,484,306** **
										2,484,306 **

**Note: These two block figures should agree.

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Olympics										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,047	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		5,047
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	368									
Donations/Contribution	18,462									
Total Receipts	18,830	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,830
Resources Available:	23,877	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	23,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc. Commodities	19,798									
Total Expenditures	19,798	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	19,798
Cash Balance Dec 31	4,079	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**4,079** **
										4,079 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Gardner

will meet on Tuesday, September 2, 2025 at 7:00 PM at City Hall, 120 E. Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at www.gardnerkansas.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	19,639,959	12.678	20,734,700	12.576	28,121,305	4,551,755	12.576
Debt Service	6,118,309	5.641	4,184,100	5.596	11,364,941	2,025,464	5.596
Library							
Special Highway	1,938,860		9,907,500		19,658,776		
Special Parks			140,000		292,569		
Special Alcohol and Drug	50,000		34,000		366,840		
Electric	24,222,610		41,894,300		37,711,514		
Water	8,606,067		12,991,300		21,389,555		
Sewer	52,080,076		21,161,400		21,043,233		
Street Improvement			621,000		2,993,470		
Park Improvement	195,360				679,328		
Plaza South CID	730		125,000		130,455		
Economic Development	140,406		340,100		1,026,650		
Electric Capital Replacemen					3,788,587		
Airport	926,623		883,100		8,615,409		
Main Street Marketplace CII	426,052		516,700		558,188		
Main Street Marketplace TIF	202,176		500,500		536,355		
Waverly Plaza CID							
Land Bank					505,627		
Infra Special Sales Tax	1,711,993		2,024,800		4,932,508		
Municipalities Fight Addicti			70,000		78,573		
Risk Services Internal Servic	1,151,195		1,845,000		1,990,600		
Information Tech Internal Se	1,303,814		1,192,000		1,279,000		
Building Maintenance Intern	648,111		827,000		744,400		
Utility Billing Internal Servic	1,144,550		1,294,400		1,340,700		
Fleet Services	302,906		190,500		351,400		
Non-Budgeted Funds-A	4,592,386						
Non-Budgeted Funds-B	19,798						
Totals	125,421,981	18.319	121,477,400	18.172	169,499,983	6,577,219	18.172
						*Revenue Neutral Rate***	*16.959*
Less: Transfers	6,870,214		3,451,700		9,485,200		
Net Expenditure	118,551,767		118,025,700		160,014,783		
Total Tax Levied	5,784,598		6,253,271		xxxxxxxxxxxxxxx		
Assessed Valuation	316,180,687		344,116,171		361,930,557		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	72,865,000	67,090,000	61,855,000
Revenue Bonds	0	0	0
Other	7,264,493	6,608,428	5,936,605
Lease Purchase Principal	1,146,535	914,666	710,000
Total	81,276,028	74,613,094	68,501,605

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Matt Wolff

City Official Title: Finance Director

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

CITY OF GARDNER
120 E MAIN ST
GARDNER KS 66030-1310

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS;
Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
8/12/25

Pursuant to Local Rule 3.7, the undersigned hereby certifies that no portion of the Proof of Publication was drafted/prepared using Generative A.I.

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:
August 12, 2025

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L25281
Publication Fees: $56.23

First published in The Legal Record, Tuesday, August 12, 2025.

State of Kansas
City

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2026

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City of Gardner

will meet on Tuesday, September 2, 2025 at 7:00 PM at City Hall, 120 E. Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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Special Highway	1,938,860		9,907,500		19,658,776		
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Waverly Plaza CID							
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Revenue Bonds	0	0	0
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Lease Purchase Principal	1,146,535	914,666	710,000
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*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Matt Wolff

City Official Title: Finance Director

8/12

RESOLUTION NO. 2179

A RESOLUTION LEVYING A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE CITY OF GARDNER, KANSAS.

WHEREAS, the Revenue Neutral Rate for the City of Gardner, Kansas ("City") was calculated as 16.959 mills by the Johnson County Clerk; and

WHEREAS, the Fiscal Year 2026 Annual Budget and the City's intent to exceed the Revenue Neutral Rate have been discussed by the Governing Body at various City Council meetings and other public meetings noticed in accordance with state law; and

WHEREAS, the Fiscal Year 2026 Annual Budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, notice of publication of the City's intent to exceed the Revenue Neutral Rate and public hearing was made as provided by law; and

WHEREAS, the Governing Body of the City held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City, having heard testimony, finds it is in the best interest of the City to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GARDNER, KANSAS:

SECTION ONE: The City of Gardner, Kansas ("City"), a municipal corporation, does hereby authorize levying a property tax rate exceeding the Revenue Neutral Rate of 16.959 mills and levy the proposed tax rate of 18.172 mills for fiscal year 2026 as presented at the September 2, 2025 City Council meeting.

SECTION TWO: This Resolution shall take effect and be in force from and after its passage.

SECTION THREE: On or before October 1, 2025, the City's Finance Director, in coordination with the City Clerk, shall certify with the Johnson County, Kansas County Clerk (the "County Clerk") the amount of ad valorem tax to be levied and the total amount of the adopted Fiscal Year 2026 Annual Budget along with other information pertaining thereto in accordance with State law.

{The remainder of this page left intentionally blank.}

ADOPTED by the Gardner Governing Body this 2nd day of September, 2025.

SIGNED by the Mayor this 2nd day of September, 2025.

[SEAL]

CITY OF GARDNER, KANSAS

Todd Winters, Mayor

ATTEST:

Renee Rich, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

GARDNER KANSAS
Blazing New Trails

Roll Call Vote

A Roll Call Vote of the City of Gardner, Kansas to levy a Property Tax exceeding the Revenue Neutral Rate

Hearing to exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 2179			
Governing Body Member	Yes	No	No Vote
Mayor Todd Winters	X		
Council President Mark Baldwin	X		
Council Vice-President Kacy Deaton	X		
Councilmember Steve Shute		X	
Councilmember Steve McNeer		X	
Councilmember Mark Wiehn	X		
TOTAL	4	2	0

Certified:

Renee Jarchow

ORDINANCE NO. 2847

AN ORDINANCE ADOPTING THE 2026 BUDGET OF THE CITY OF GARDNER, KANSAS.

WHEREAS, following proper notice as prescribed by law, the Governing Body of the City of Gardner, Kansas held a public hearing for the purpose of answering questions, hearing objections and receiving feedback regarding the City's proposed 2026 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on September 2, 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GARDNER, KANSAS:

SECTION ONE: **Adoption of Budget.** The City of Gardner hereby adopts its budget for the year 2026 budget. Copies of said budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing of the budget with the County Clerk of Johnson County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriations thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934.

SECTION TWO: This ordinance shall take effect and be in force from and after its passage, approval and publication as provided by law.

PASSED by the City Council this 2nd day of September, 2025.

SIGNED by the Mayor this 2nd day of September, 2025.

(SEAL)

CITY OF GARDNER, KANSAS

Todd Winters, Mayor

Attest:

Renee Rich, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney