State of Kansas
City

2024

CERTIFICATE

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	27,255,692	4,003,352	
Debt Service	10-113	7	9,075,943	1,781,246	
Library	12-1220	7			
Special Highway		8	41,135,695		
Special Parks		8	249,389		
Special Alcohol and Drug		9	253,162		
Electric		9	27,588,335		
Water		10	14,495,911		
Sewer		10	47,381,336		
Street Improvement		11	2,167,450		
Park Improvement		11	797,412		
Plaza South CID		12	124,400		
Economic Development		12	634,676		
Electric Capital Replacement Reserve		13	3,370,564		
Airport		13	998,276		
Main Street Marketplace CID		14	514,530		
Main Street Marketplace TIF		14	495,311		
Waverly Plaza CID		15			
Land Bank		15	2,597		
Infra Special Sales Tax		16	3,826,499		
Risk Services Internal Service		16	1,518,000		
Information Tech Internal Service		17	1,343,700		
Building Maintenance Internal Service		17	666,000		
Utility Billing Internal Service		18	1,196,700		
Fleet Services		18	320,400		
Municipalities Fight Addiction		19	57,297		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxxx	185,469,275	5,784,598	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 16.607

Assisted by:

Address:

Email:

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

City of Gardner 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,627,661	353,893	0	0	0	0
Debt Service	1,614,052	157,458	0	0	0	0
Library						
TOTAL	5,241,713	511,351	0	0	0	0

County Treas Motor Vehicle Estimate 511,351
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 0.09755
Recreational Vehicle Factor 0.00000
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Gardner 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Special Highway	Debt Service	615,800	1,136,900	1,138,900	12-1,118
Electric	General	873,600	891,200	945,700	12-825d
Electric	VERF	-	2,100	3,600	12-1,117
Water	Sewer	500,000	-	-	12-825d
Water	Debt Service	8,300	8,200	8,200	12-825d
Water	VERF	65,800	44,400	72,500	12-1,117
Sewer	Debt Service	16,500	16,400	16,500	12-825d
Sewer	VERF	80,700	102,200	66,100	12-1,117
Park Improvement	Capital Projects Fund	231,000	245,000	500,000	12-1,118
Plaza South CID	General	1,139	1,800	3,600	12-6a27; 12-6a34
Main Street CID	General	11,637	14,700	15,000	12-6a27; 12-6a34
Main Street TIF	General	5	-	-	12-1770
Main Street TIF	Special Highway	-	37,200	42,500	12-1770
Building Maintenance	VERF	3,600	3,600	5,500	12-1,117
Utility Billing	VERF	8,400	-	-	12-1,117
General	Capital Projects Fund	1,000,000	925,000	55,000	12-1,118
General	VERF	230,900	223,800	280,500	12-1,117
BD Capital Projects Fund	Debt Service	864,325	-	-	12-6a16
	Totals	4,511,706	3,652,500	3,153,600	
	Adjustments			-	
	Adjusted Totals	4,511,706	3,652,500	3,153,600	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Gardner 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A Refunding (refi 2004D; advance crossover until 2015)	3/27/2013	10/1/2024	2.0-2.25	370,066	70,000	April, Oct.	October	1,488	35,000	788	35,000
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	2,060,000	April, Oct.	October	57,568	270,000	49,469	280,000
2014-A White Drive Sanitary Sewer (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	945,000	490,000	April, Oct.	October	13,694	65,000	11,744	65,000
2014-B Refunding (refi KDOT Loan TR0101)	12/23/2014	10/1/2029	2.0-3.0	695,000	360,000	April, Oct.	October	9,962	45,000	8,950	50,000
2014-B Refunding (refi KDOT Loan TR0106)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,495,000	April, Oct.	October	41,300	200,000	36,800	200,000
2015-A Refunding (refi KDHE 2006 Hillsdale)	7/15/2015	10/1/2025	3.00	3,945,000	1,315,000	April, Oct.	October	39,450	425,000	26,700	440,000
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	595,000	April, Oct.	October	17,850	145,000	13,500	145,000
2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	920,000	April, Oct.	October	27,600	140,000	23,400	145,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	365,000	April, Oct.	October	11,650	85,000	9,100	90,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	720,000	April, Oct.	October	18,638	135,000	14,588	140,000
2017-A Partial Net Cash Ref 2009A	12/20/2017	10/1/2024	3.00	2,155,000	875,000	April, Oct.	October	26,250	430,000	13,350	445,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	10,925,000	April, Oct.	October	407,850	535,000	381,100	565,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	95,000	April, Oct.	October	4,750	15,000	4,000	20,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	930,000	April, Oct.	October	46,500	170,000	38,000	175,000
2019-B So. Lift Station and Overhead Crane	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,355,000	April, Oct.	October	29,080	215,000	24,780	220,000
2019-E Street Program Phase 4	12/12/2019	10/1/2029	2.0-3.0	860,000	620,000	April, Oct.	October	15,800	80,000	13,400	85,000
2019-E Santa Fe Improvements	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,160,000	April, Oct.	October	29,550	155,000	24,900	155,000
2020-A Water Treatment Plant	5/28/2020	10/1/2040	2.0-3.5	23,905,000	22,345,000	April, Oct.	October	657,438	945,000	624,363	980,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	740,000	April, Oct.	October	25,375	80,000	22,575	85,000
2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	2,220,000	April, Oct.	October	76,125	245,000	67,550	255,000
2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	2,700,000	April, Oct.	October	66,800	305,000	57,650	315,000
2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	1,260,000	April, Oct.	October	31,250	140,000	27,050	145,000
2021A Wastewater Sys Improv	8/26/2021	10/1/2031	1.0-3.0	775,000	710,000	April, Oct.	October	16,328	70,000	14,228	75,000
2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	660,000	April, Oct.	October	15,220	65,000	13,270	70,000
2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	2,210,000	April, Oct.	October	47,767	190,000	42,068	195,000
2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	760,000	April, Oct.	October	17,535	75,000	15,285	80,000
2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	2,100,000	April, Oct.	October	42,962	90,000	41,163	95,000
2022A Prarie Trace Waterline	8/10/2022	10/1/2037	3.0-5.0	1,355,000	1,355,000	April, Oct.	October	66,688	55,000	55,663	65,000
2022A Prarie Trace Sewerline	8/10/2022	10/1/2037	3.0-5.0	3,080,000	3,080,000	April, Oct.	October	151,749	130,000	126,418	155,000
2022A Waverly Road Imp	8/10/2022	10/1/2032	5.00	1,360,000	1,360,000	April, Oct.	October	77,633	100,000	63,000	115,000
2022A Main Street Recon	8/10/2022	10/1/2032	5.00	2,680,000	2,680,000	April, Oct.	October	152,983	195,000	124,250	225,000
2022A Refunding 2020C Tuscan Farms Phase 1	8/10/2022	10/1/2042	3.0-5.0	1,015,000	1,015,000	April, Oct.	October	48,114	25,000	40,894	35,000
2022A Refunding 2020C Tuscan Farms Areawide BD	8/10/2022	10/1/2042	3.0-5.0	1,935,000	1,935,000	April, Oct.	October	91,797	50,000	77,906	65,000
2022B Ext. of Hilltop Temp Notes 2020C	8/10/2022	10/1/2023	2.00	1,385,000	1,385,000	April, Oct.	October	31,624	1,385,000	0	0
Total G.O. Bonds					**72,865,000**			**2,416,368**	**7,290,000**	**2,107,902**	**6,210,000**
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	864,467	March, Sept.	March, Sept	19,771	163,912	15,811	168,285
State of KS Revolv Loan- 2012 (Big Bull Cr WWTP) C20 1956-01	8/7/2012	3/1/2034	2.05	10,167,808	6,400,026	March, Sept.	March, Sept	128,692	492,154	118,546	503,539
Total Other					**7,264,493**			**148,463**	**656,066**	**134,357**	**671,824**
Total Indebtedness					**80,129,493**			**2,564,831**	**7,946,066**	**2,242,259**	**6,881,824**

City of Gardner 2024

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 As Beginning of 2023	Principal Due 2023	Principal Due 2024
Land	12/29/2016	120	1.75-3.10%	678,000	284,000	68,000	70,000
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	809,000	120,000	125,000
Skid Steer Lease	4/25/2019	60	3.64%	45,000	18,987	9,321	9,666
Dump Truck Lease	12/27/2019	45	1.85%	135,000	34,548	34,548	0
				Totals	**1,146,535**	**231,869**	**204,666**

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

City of Gardner 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,159,857	8,818,092	8,147,492
Receipts:			
Ad Valorem Tax	3,404,261	3,621,017	xxxxxxxxxxxxxxxxxx
Delinquent Tax	-47,102	0	25,000
Motor Vehicle Tax	377,036	413,100	353,893
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	56,463	55,000	58,900
Compensating Use Tax	2,162,455	2,394,000	2,492,000
Local Sales Tax	5,462,065	5,845,000	6,032,000
Franchise Tax	325,352	394,500	355,000
Licenses	14,440	16,000	13,000
Permits	650,083	336,000	336,000
Grants	296,112	300,700	307,100
Charges for Services			
General Fund Cost Allocation	2,133,600	1,863,400	2,123,600
Recreation Fees and Services	766,913	775,500	804,000
Business type activity	667,468	375,000	226,000
Court fees and fines	820,379	741,000	765,000
Transfers In:			
Electric Transfer	873,600	891,200	945,700
Airport Transfer			
Main St Marketplace CID	11,637	14,700	15,000
Main St Marketplace TIF	5		
Plaza South CID Transfer	1,139	1,800	3,600
Waverly Plaza CID Transfer			
Mowing Specials	1,664	3,000	3,000
Capital Lease Proceeds			
Sale of City Property	43,688		
Loss from neighborhood revitalization rebate-paid directly			
from county (City receives reduced revenue)			
Loss from County Clerk including redevelopment district			
in total assessed valuation			
In Lieu of Taxes (IRB)	8,586	8,683	11,810
Interest on Idle Funds	98,393	443,000	246,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,128,237**	**18,492,600**	**15,116,603**
Resources Available:	**25,288,094**	**27,310,692**	**23,264,095**

City of Gardner

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	25,288,094	27,310,692	23,264,095
Expenditures:			
Administration	1,791,810	2,095,000	2,239,200
Finance	1,348,255	1,563,800	1,745,000
Community Development	876,913	1,104,200	1,357,400
Police	6,007,826	7,301,500	7,840,400
Public Works	2,624,700	3,112,300	3,285,500
Parks & Recreation	2,589,598	2,837,600	2,933,900
Cemetery	0	0	0
Debt Service	0	0	0
Transfer to:	0	0	0
Capital Projects Fund	1,000,000	925,000	55,000
VERF	230,900	223,800	280,500
	0	0	0
Future Projects	0	0	7,518,792
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,470,002**	**19,163,200**	**27,255,692**
Unencumbered Cash Balance Dec 31	8,818,092	8,147,492	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	20,813,357	24,021,225	27,255,692
		Non-Appropriated Balance	11,755
		Total Expenditure/Non-Appr Balance	27,267,447
		Tax Required	4,003,352
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,003,352

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,612,658	1,930,143	2,403,343
Receipts:			
Ad Valorem Tax	1,397,969	1,625,211	xxxxxxxxxxxxxxxxxx
Delinquent Tax	(25,060)		
.25% PS County Sales Tax	589,458	648,000	680,000
Motor Vehicle Tax	160,008	170,800	157,458
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Assessments	1,280,106	1,230,800	1,241,300
Transfer In:			
Special Highway Fund	615,800	1,136,900	1,138,900
Electric Fund			
Water System Development Fund			
Water Fund	8,300	8,200	8,200
Sewer System Development Fund			
Sewer Fund	16,500	16,400	16,500
Waverly Plaza CID			
Street Improvement Fund			
Park Improvement Fund			
BD Capital Projects Fund (Non Bud A)	864,325		
Loss from County Clerk including redevelopment district in total assessed valuation			
Loss from neighborhood revitalization rebate-paid directly from county (City receives reduced revenue)			
Bond Proceeds	4,424,480	1,592,000	1,592,000
In Lieu of Taxes (IRB)	3,549	3,589	5,255
Interest on Idle Funds	22,702	102,000	57,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,358,137**	**6,533,900**	**4,896,613**
Resources Available:	**10,970,795**	**8,464,043**	**7,299,956**
Expenditures:			
Debt Payments	9,040,652	6,060,700	6,075,600
Future Debt Payments			3,000,343
GO Bonds issued			
Cost of issuance			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**9,040,652**	**6,060,700**	**9,075,943**
Unencumbered Cash Balance Dec 31	1,930,143	2,403,343	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	10,750,611	7,849,576	9,075,943
		Non-Appropriated Balance	5,259
		Total Expenditure/Non-Appr Balance	9,081,202
		Tax Required	1,781,246
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,781,246

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-79,547	5,386,795	5,238,095
Receipts:			
State of Kansas Gas Tax	640,631	650,000	596,100
County Transfers Gas		0	0
Grant-CARS	721,139	260,000	671,500
Grant-MARC		252,000	6,000,000
KDOT			23,089,500
Special County Sales & Use Tax	589,461	651,000	688,000
Transfer from Main St TIF		37,200	42,500
Anticipated reimb from bond proceeds	4,592,438		4,750,000
Contribution from developer			
Interest on Idle Funds	42,215	108,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,585,884**	**1,958,200**	**35,897,600**
Resources Available:	**6,506,337**	**7,344,995**	**41,135,695**
Expenditures:			
Waverly Road (175th to Madison) - CARS	-100,983		
I-35 (191st) and Gardner Rd Realignment	54,348		
Santa Fe from Waverly to Poplar-CARS	5,231		
Moonlight (I-35 - Buffalo Tr) - CARS		530,000	
Moonlight & Madison Signals	6,938		
Main St (Sycamore to Tracks 3 phases)	22,218		
Center St Sidewalks	44,981	440,000	
Gardner Rd Bridge over I-35 - CARS			33,700,000
167th (Center to Moonlight) - CARS	401,145		
I-35 and US 56 Interchange			155,000
US 56 & Cedar Niles Signal Improvement			
Center St (Warren-167th) - CARS			1,343,000
Debt Payments	69,864		
Transfer to:			
Debt Service Fund	615,800	1,136,900	1,138,900
Project Fund			
Future Projects			4,798,795
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,119,542**	**2,106,900**	**41,135,695**
Unencumbered Cash Balance Dec 31	5,386,795	5,238,095	0
2022/2023/2024 Budget Authority Amount:	5,070,186	6,396,353	41,135,695

0

Adopted Budget

Special Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	72,054	129,489	188,489
Receipts:			
Special Alcohol Tax	56,463	55,000	58,900
Interest on Idle Funds	972	4,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,435**	**59,000**	**60,900**
Resources Available:	**129,489**	**188,489**	**249,389**
Expenditures:			
Capital Outlay Equipment			70,000
Future Projects			179,389
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**249,389**
Unencumbered Cash Balance Dec 31	129,489	188,489	0
2022/2023/2024 Budget Authority Amount:	118,608	178,454	249,389

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	127,048	160,462	191,262
Receipts:			
Special Alcohol Tax	56,463	55,000	58,900
Interest on Idle Funds	1,284	5,800	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,747**	**60,800**	**61,900**
Resources Available:	**184,795**	**221,262**	**253,162**
Expenditures:			
Contractual Services	22,286	30,000	30,000
Furniture and Equipment	2,047		
Future Projects			223,162
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,333**	**30,000**	**253,162**
Unencumbered Cash Balance Dec 31	160,462	191,262	0
2022/2023/2024 Budget Authority Amount:	161,186	214,248	253,162

Adopted Budget

Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,588,163	12,725,435	8,488,135
Receipts:			
Charges for Services	23,072,897	18,244,000	18,791,000
Reimbursed Expenses			
Transfers from:			
Airport Fund			
Debt Sale Proceeds			
Gain/Loss on on disposal of assets			
Interest on Idle Funds	109,563	493,000	274,000
Miscellaneous	186,309	35,200	35,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,368,769**	**18,772,200**	**19,100,200**
Resources Available:	**36,956,932**	**31,497,635**	**27,588,335**
Expenditures:			
Administration	1,727,280	1,372,700	1,745,700
Generation	16,345,622	10,551,800	10,900,900
Distribution	3,656,998	2,973,900	3,211,700
Capital Improvement	1,204,272	6,800,000	1,375,000
Debt Service	423,725	417,800	421,700
Future Projects			8,984,035
Transfers to:			
General Fund	873,600	891,200	945,700
Debt Service Fund			
VERF Fund		2,100	3,600
Capital Projects Fund			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,231,497**	**23,009,500**	**27,588,335**
Unencumbered Cash Balance Dec 31	12,725,435	8,488,135	0
2022/2023/2024 Budget Authority Amount:	31,534,237	34,419,963	27,588,335

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,361,191	3,836,311	1,325,911
Receipts:			
Grants			
Charges for services	7,212,073	7,355,000	7,760,000
Reimbursed Expenses			
Bond Proceeds	1,460,512		
Anticipated bond proceeds		3,500,000	5,350,000
Gain/loss on disposal of asset			
Interest on Idle Funds	24,984	107,000	60,000
Miscellaneous	11,661		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,709,230**	**10,962,000**	**13,170,000**
Resources Available:	**11,070,421**	**14,798,311**	**14,495,911**
Expenditures:			
Administration	1,251,350	1,517,200	1,723,600
Water Treatment	2,385,892	2,718,200	2,670,200
Water Distribution	762,708	1,184,500	1,202,400
Capital Improvement Projects	57,698	5,700,000	4,250,000
Debt Service	2,202,362	2,299,900	2,576,500
Future Projects			1,992,511
Transfers to:			
Debt Service Fund	8,300	8,200	8,200
Sewer Fund	500,000		
VERF Fund	65,800	44,400	72,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,234,110**	**13,472,400**	**14,495,911**
Unencumbered Cash Balance Dec 31	3,836,311	1,325,911	0
2022/2023/2024 Budget Authority Amount:	11,385,153	13,579,391	14,495,911

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-384,693	8,639,036	3,311,036
Receipts:			
Charges for services	6,152,941	5,891,800	6,675,000
Transfer in:			
Water fund	500,000		
ARPA Fund			
Reimbursed expense			
Gain/loss on sale of asset	4,389,549		
Anticipated debt proceeds		2,731,300	34,286,300
Debt Proceeds	3,319,871		
Federal Grant			3,000,000
Interest on Idle Funds	47,951	196,000	109,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,410,312**	**8,819,100**	**44,070,300**
Resources Available:	**14,025,619**	**17,458,136**	**47,381,336**
Expenditures:			
Administration	1,095,515	1,433,700	1,573,900
Sewer Treatment	1,280,649	1,293,400	1,394,100
Sewer Collection	420,292	1,008,100	919,400
Capital Improvement Projects	1,211,285	8,770,600	32,987,074
Debt Service	1,281,642	1,522,700	1,528,800
Future Projects			8,895,462
Transfer to:			
Debt Service Fund	16,500	16,400	16,500
VERF Fund	80,700	102,200	66,100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,386,583**	**14,147,100**	**47,381,336**
Unencumbered Cash Balance Dec 31	8,639,036	3,311,036	0
2022/2023/2024 Budget Authority Amount:	8,182,991	17,690,733	47,381,336

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,857,235	1,863,450	2,065,450
Receipts:			
Excise Tax	559,109	200,000	100,000
Interest on Idle Funds	18,762	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**577,871**	**202,000**	**102,000**
Resources Available:	**2,435,106**	**2,065,450**	**2,167,450**
Expenditures:			
Capital Outlay:			
167th St-Westside St Rehab	571,656		
Future Projects			2,167,450
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**571,656**	**0**	**2,167,450**
Unencumbered Cash Balance Dec 31	1,863,450	2,065,450	0
2022/2023/2024 Budget Authority Amount:	1,910,755	1,611,235	2,167,450

Adopted Budget

Park Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	394,744	543,412	550,412
Receipts:			
Park Impact Fees	374,698	242,000	242,000
Transfers from:			
Capital Projects Fund			
Interest on Idle Funds	4,970	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**379,668**	**252,000**	**247,000**
Resources Available:	**774,412**	**795,412**	**797,412**
Expenditures:			
Transfer to:			
Park Sales Tax Fund			
Capital Improvement Reserve Fund	231,000	245,000	500,000
Future Projects			297,412
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**231,000**	**245,000**	**797,412**
Unencumbered Cash Balance Dec 31	543,412	550,412	0
2022/2023/2024 Budget Authority Amount:	550,331	792,244	797,412

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Plaza South CID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	2,000
Receipts:			
CID Sales Tax	1,162	60,000	122,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,162**	**60,000**	**122,400**
Resources Available:	**1,162**	**60,000**	**124,400**
Expenditures:			
State Admin Fee	23	1,200	2,400
Project Reimb		55,000	116,400
Transfer to:			
General Fund	1,139	1,800	3,600
Future Projects			2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,162**	**58,000**	**124,400**
Unencumbered Cash Balance Dec 31	0	2,000	0
2022/2023/2024 Budget Authority Amount:	60,000	62,000	124,400

Adopted Budget

Economic Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	218,415	333,176	350,676
Receipts:			
Transient Guest Tax	299,861	270,000	278,000
Interest on Idle Funds	2,326	10,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**302,187**	**280,000**	**284,000**
Resources Available:	**520,602**	**613,176**	**634,676**
Expenditures:			
Contractual Services	187,426	262,500	250,000
Future Projects			384,676
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**187,426**	**262,500**	**634,676**
Unencumbered Cash Balance Dec 31	333,176	350,676	0
2022/2023/2024 Budget Authority Amount:	381,983	457,815	634,676

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Replacement Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,159,391	3,187,564	3,300,564
Receipts:			
Interest on Idle Funds	28,173	113,000	70,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,173**	**113,000**	**70,000**
Resources Available:	**3,187,564**	**3,300,564**	**3,370,564**
Expenditures:			
Future Projects			3,370,564
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,370,564**
Unencumbered Cash Balance Dec 31	3,187,564	3,300,564	0
2022/2023/2024 Budget Authority Amount:	3,170,407	3,168,391	3,370,564

Adopted Budget

Airport	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	170,053	397,776	252,676
Receipts:			
Charges for services	263,251	258,400	293,400
Grants	324,191	128,300	443,200
Anticipated Bond Proceeds			
Transfers In:			
Interest on Idle Funds	3,645	16,000	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**591,087**	**402,700**	**745,600**
Resources Available:	**761,140**	**800,476**	**998,276**
Expenditures:			
Capital Improvements	167,509	307,700	495,300
Grants			
Debt Payments	37,188	36,500	35,800
Operations	158,667	203,600	241,500
Future Projects			225,676
Transfers Out:			
Electric Fund			
General Fund			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,364**	**547,800**	**998,276**
Unencumbered Cash Balance Dec 31	397,776	252,676	0
2022/2023/2024 Budget Authority Amount:	757,765	1,383,953	998,276

CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Main Street Marketplace CID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,364	30,730	5,430
Receipts:			
CID Sales Tax	395,709	501,600	509,100
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**395,709**	**501,600**	**509,100**
Resources Available:	**421,073**	**532,330**	**514,530**
Expenditures:			
State Administrative Fee	7,795	10,000	10,200
CID Payment	367,104	502,200	483,900
Contractual Services	3,807		
Debt Service			
Transfer to:			
General Fund	11,637	14,700	15,000
Future projects			5,430
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**390,343**	**526,900**	**514,530**
Unencumbered Cash Balance Dec 31	30,730	5,430	0
2022/2023/2024 Budget Authority Amount:	494,284	526,964	514,530

Adopted Budget **Main Street Marketplace TIF**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,626	9,411	2,811
Receipts:			
Property Tax Increment	93,991	486,000	492,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,991**	**486,000**	**492,500**
Resources Available:	**100,617**	**495,411**	**495,311**
Expenditures:			
TIF increment payment	91,201	455,100	450,000
Contractual services		300	
Transfers out:			
Special Highway Fund		37,200	42,500
General Fund	5		
Future projects			2,811
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**91,206**	**492,600**	**495,311**
Unencumbered Cash Balance Dec 31	9,411	2,811	0
2022/2023/2024 Budget Authority Amount:	427,821	492,626	495,311

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City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waverly Plaza CID**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	120,000	0

Adopted Budget

Land Bank	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,052	5,097	2,597
Receipts:			
Interest on Idle Funds	45		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45**	**0**	**0**
Resources Available:	**5,097**	**5,097**	**2,597**
Expenditures:			
Contractual Services		2,500	2,500
Future projects			97
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**2,597**
Unencumbered Cash Balance Dec 31	5,097	2,597	0
2022/2023/2024 Budget Authority Amount:	2,547	5,052	2,597

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City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infra Special Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,310,447	1,654,299	1,996,499
Receipts:			
City Sales Tax (.5 cent)	1,628,207	1,710,000	1,796,000
Grants			
Interest on Idle Funds	13,635	61,000	34,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,641,842**	**1,771,000**	**1,830,000**
Resources Available:	**2,952,289**	**3,425,299**	**3,826,499**
Expenditures:			
Capital Projects:			
Sidewalks	-30,908		
Trails			
Bridges			
Prelim design for 167th St			
Streets	701,610	800,000	970,000
Crosswalk			
Celebration Park Improvements			
Debt Service	627,288	628,800	624,500
Future Projects			2,231,999
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,297,990**	**1,428,800**	**3,826,499**
Unencumbered Cash Balance Dec 31	1,654,299	1,996,499	0
2022/2023/2024 Budget Authority Amount:	2,341,225	2,563,147	3,826,499

Adopted Budget

Risk Services Internal Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,041,806	1,288,400	1,526,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,041,806**	**1,288,400**	**1,526,000**
Resources Available:	**1,041,806**	**1,288,400**	**1,526,000**
Expenditures:			
Personnel Services	75,500	83,400	91,000
Contractual Services	888,637	1,170,700	1,382,900
Commodities	331	1,200	5,700
General Fund Allocation expense	68,400	18,500	21,100
Building Services Internal Svc Fund chgs	6,096	11,000	12,200
Information Technology Internal Svc Fund chgs	2,842	3,600	5,100
Future Projects			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,041,806**	**1,288,400**	**1,518,000**
Unencumbered Cash Balance Dec 31	0	0	8,000
2022/2023/2024 Budget Authority Amount:	1,170,100	1,146,500	1,518,000

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CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Information Tech Internal Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	878,124	1,062,700	1,343,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**878,124**	**1,062,700**	**1,343,700**
Resources Available:	**878,124**	**1,062,700**	**1,343,700**
Expenditures:			
Personnel Services	301,428	409,200	568,800
Contractual Services	433,732	507,800	598,900
Commodities	20,244	21,400	21,000
Capital Outlay	33,047	55,600	78,000
Building Maintenance Internal Services	7,296	18,200	20,700
Risk Services Internal Services	13,977	17,100	18,100
General Fund Allocation expense	68,400	33,400	38,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**878,124**	**1,062,700**	**1,343,700**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	918,100	1,038,300	1,343,700

See Tab C

Adopted Budget **Building Maintenance Internal Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	436,335	489,000	666,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**436,335**	**489,000**	**666,000**
Resources Available:	**436,335**	**489,000**	**666,000**
Expenditures:			
Personnel Services	115,181	98,700	180,100
Contractual Services	210,799	305,600	391,600
Commodities	25,959	22,700	22,600
Capital Outlay			
Information Technology Serv. Internal	2,842	3,600	5,100
Risk Services Internal Services	9,350	9,000	9,300
Fleet Internal Services		2,800	3,100
General Fund Allocation Expenses	68,604	43,000	48,700
Transfers Out-VERF	3,600	3,600	5,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**436,335**	**489,000**	**666,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	437,600	536,400	666,000

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City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Billing Internal Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,129,567	1,085,300	1,196,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,129,567**	**1,085,300**	**1,196,700**
Resources Available:	**1,129,567**	**1,085,300**	**1,196,700**
Expenditures:			
Personnel Services	493,414	496,800	544,000
Contractual Services	338,160	417,500	456,700
Commodities	8,084	9,300	4,500
Capital Outlay	12,717		
Building Services Internal Service	20,904	33,500	37,300
Information Technology Serv. Internal	59,480	71,800	91,500
Risk Services Internal Services	25,112	22,100	23,200
General Fund Allocation Expenses	163,296	34,300	39,500
Transfers Out-VERF	8,400		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,129,567**	**1,085,300**	**1,196,700**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	1,153,400	1,033,100	1,196,700

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Adopted Budget **Fleet Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services		305,000	320,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**305,000**	**320,400**
Resources Available:	**0**	**305,000**	**320,400**
Expenditures:			
Personnel Services		87,700	98,400
Contractual Services		57,000	56,700
Commodities		22,000	23,200
Capital Outlay			
Building Services Internal Service		3,400	4,000
Information Technology Serv. Internal		3,600	5,100
Risk Services Internal Services		4,000	4,100
General Fund Allocation Expenses		127,300	128,900
Transfers Out			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**305,000**	**320,400**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	299,800	320,400

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CPA Summary

City of Gardner 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	5,497	57,297
Receipts:			
Operating Contributions	5,497	51,800	
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,497**	**51,800**	**0**
Resources Available:	**5,497**	**57,297**	**57,297**
Expenditures:			
Operating Supplies			57,297
Debt Service			
Transfer to:			
Future projects			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**57,297**
Unencumbered Cash Balance Dec 31	5,497	57,297	0
2022/2023/2024 Budget Authority Amount:	0	0	57,297

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Contractual Services			
Future projects			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		**Law Enforcement Trust**		**BD Capital Projects**		**Mayor's Christmas Tree F**		**Special Olympics**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	125,450	Cash Balance Jan 1	57,198	Cash Balance Jan 1	1,285,022	Cash Balance Jan 1	1,485	Cash Balance Jan 1	13,495	1,482,650
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Drug Tax Distribution			6,253							
Interest on Idle Funds	7,423		328		16,578		7		147	
Grants										
Special Assessments										
Transfer in:										
General Fund	1,000,000									
Park Improvement	231,000									
Debt proceeds					56,843					
Donations/Contributions									13,270	
Total Receipts	1,238,423	Total Receipts	6,581	Total Receipts	73,421	Total Receipts	7	Total Receipts	13,417	1,331,849
Resources Available:	1,363,873	Resources Available:	63,779	Resources Available:	1,358,443	Resources Available:	1,492	Resources Available:	26,912	2,814,499
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	508,663		28,848		433,611					
Misc. Commodities			780				1,492		8,750	
Trasnfers out:										
Debt Service					864,325					
Total Expenditures	508,663	Total Expenditures	29,628	Total Expenditures	1,297,936	Total Expenditures	1,492	Total Expenditures	8,750	1,846,469
Cash Balance Dec 31	855,210	Cash Balance Dec 31	34,151	Cash Balance Dec 31	60,507	Cash Balance Dec 31	0	Cash Balance Dec 31	18,162	**968,030** **
										968,030 **

**Note: These two block figures should agree.

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Vehicle & Equipment Replacement Fund**								
Unencumbered Cash Balance Jan 1	1,681,660	Unencumbered Cash Balance Jan 1	389,502	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 2,071,162
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds			6,945							
Grants	1,681,066									
Operating Contributions										
Transfers in										
General			230,900							
Electric			0							
Water			65,800							
Wastewater			80,700							
Building Services			3,600							
Utility Billing			8,400							
Total Receipts	1,681,066	Total Receipts	396,345	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,077,411
Resources Available:	3,362,726	Resources Available:	785,847	Resources Available:	0	Resources Available:	0	Resources Available:	0	4,148,573
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay			389,328							
Total Expenditures	0	Total Expenditures	389,328	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	389,328
Cash Balance Dec 31	3,362,726	Cash Balance Dec 31	396,519	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**3,759,245** **
										3,759,245 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City of Gardner

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Gardner

will meet on Tuesday, September 5, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	16,470,002	14.048	19,163,200	12.941	27,255,692	4,003,352	12.941
Debt Service	9,040,652	5.806	6,060,700	5.758	9,075,943	1,781,246	5.758
Library							
Special Highway	1,119,542		2,106,900		41,135,695		
Special Parks					249,389		
Special Alcohol and Drug	24,333		30,000		253,162		
Electric	24,231,497		23,009,500		27,588,335		
Water	7,234,110		13,472,400		14,495,911		
Sewer	5,386,583		14,147,100		47,381,336		
Street Improvement	571,656				2,167,450		
Park Improvement	231,000		245,000		797,412		
Plaza South CID	1,162		58,000		124,400		
Economic Development	187,426		262,500		634,676		
Electric Capital Replacement Reserve					3,370,564		
Airport	363,364		547,800		998,276		
Main Street Marketplace CID	390,343		526,900		514,530		
Main Street Marketplace TIF	91,206		492,600		495,311		
Waverly Plaza CID							
Land Bank			2,500		2,597		
Infra Special Sales Tax	1,297,990		1,428,800		3,826,499		
Risk Services Internal Service	1,041,806		1,288,400		1,518,000		
Information Tech Internal Service	878,124		1,062,700		1,343,700		
Building Maintenance Internal Service	436,335		489,000		666,000		
Utility Billing Internal Service	1,129,567		1,085,300		1,196,700		
Fleet Services			305,000		320,400		
Municipalities Fight Addiction					57,297		
Non-Budgeted Funds-A	1,846,469						
Non-Budgeted Funds-B	389,328						
Totals	72,362,495	19.854	85,784,300	18.699	185,469,275	5,784,598	18.699
						*Revenue Neutral Rate***	*16.607*
Less: Transfers	4,511,706		3,652,500		3,153,600		
Net Expenditure	67,850,789		82,131,800		182,315,675		
Total Tax Levied	4,895,137		5,241,713		xxxxxxxxxxxxxxxxx		
Assessed Valuation	246,353,587		280,332,852		309,345,640		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	76,605,000		70,505,000		72,865,000		
Revenue Bonds	470,000		0		0		
Other	8,530,826		7,905,171		7,264,493		
Lease Purchase Principal	1,588,407		1,371,441		1,146,535		
Total	87,194,233		79,781,612		81,276,028		

*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 & BUDGET HEARING
8/22/23

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 22, 2023

Notary Public

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

L14404
Publication Fees: $39.22

First published in The Legal Record, Tuesday, August 22, 2023.

State of Kansas
City of Gardner

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City of Gardner
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Revenue Bonds	470,000	0	0
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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

8/22

RESOLUTION NO. 2132

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 16.607 mills by the Johnson County Clerk; and

WHEREAS, the Fiscal Year 2024 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 2024 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 5, 2023 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 16.607 mills and levy the proposed tax rate of 18.699 mills for fiscal year 2024 as presented at the September 5, 2023 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, 2023, 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 2024 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 5th day of September, 2023.

SIGNED by the Mayor this 5th day of September, 2023.

[SEAL]

CITY OF GARDNER, KANSAS

Todd Winters, Mayor

ATTEST:

Sharon Rose, 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 5, 2023

Resolution No. 2132

Governing Body Member	Yes	No	No Vote
Mayor Todd Winters	X		
Council President Mark Baldwin	X		
Council Vice-President Steve Shute			X
Councilmember Kacy Deaton	X		
Councilmember Tory Roberts	X		
Councilmember Mark Wiehn	X		
TOTAL	5	0	1

Certified:

CITY OF GARDNER
SEAL
KANSAS

ORDINANCE NO. 2779

AN ORDINANCE ADOPTING THE 2024 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 2024 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on September 5, 2023.

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 2024 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 5th day of September, 2023.

SIGNED by the Mayor this 5th day of September, 2023.

(SEAL) CITY OF GARDNER SEAL KANSAS

CITY OF GARDNER, KANSAS

Todd Winters, Mayor

Attest:

Sharon Rose, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney