State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	20,813,357	3,463,564	
Debt Service	10-113		10,750,611	1,431,573	
Special Highway			5,070,186		
Special Parks			118,608		
Special Alcohol and Drug			161,186		
Electric			31,534,237		
Water			11,385,153		
Sewer			8,182,991		
Street Improvement			1,910,755		
Park Improvement			550,331		
Plaza South CID			60,000		
Economic Development			381,983		
Electric Capital Replacement Reserve			3,170,407		
Airport			757,765		
Main Street Marketplace CID			494,284		
Main Street Marketplace TIF			427,821		
Waverly Plaza CID					
Land Bank			2,547		
Jnfra Special Sales Tax			2,341,225		
Risk Services Internal Service			1,170,100		
Information Tech Internal Service			918,100		
Building Maintenance Internal Service			437,600		
Utility Billing Internal Service			1,153,400		
Non-Budgeted Funds-A					
Totals		xxxxxx	101,792,647	4,895,137	
					County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: , 2021

County Clerk

Governing Body

CPA Summary

City of Gardner

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,371,211	391,144	0	0	0	0
Debt Service	1,393,286	161,656	0	0	0	0
Library						
TOTAL	4,764,497	552,800	0	0	0	0

County Treas Motor Vehicle Estimate 552,800
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 0.11602
Recreational Vehicle Factor 0.00000
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Gardner

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Special Highway	Debt Service	29,000	644,900	904,800	12-1,118
Electric	General	852,200	971,100	873,600	12-825d
Electric	Debt Service	29,400	31,500	0	12-825d
Water	Sewer	1,000,000	500,000	500,000	12-825d
Water	Debt Service	37,600	39,700	8,300	12-825d
Sewer	Debt Service	45,800	47,900	16,500	12-825d
Park Improvement	Capital Projects Fund	97,100	46,100	34,800	12-1,118
Airport	Electric	0	585,000	0	12-825d
Main Street CID	General	3,207	13,600	14,500	12-6a27; 12-6a34
Plaza South CID	General	0	0	1,800	12-6a27; 12-6a34
General	Capital Projects Fund	56,300	0	0	12-1,118
Capital Projects Fund	Park Improvement	18,073	0	0	12-1,118
Capital Projects Fund	Debt Service	0	33,900	0	12-6a16
General	VERF	0	230,900	230,900	12-1,117
Sewer	VERF	0	80,700	80,700	12-1,117
Water	VERF	0	65,800	65,800	12-1,117
Building Maintenance	VERF	0	3,600	3,600	12-1,117
Utility Billing	VERF	0	8,400	8,400	12-1,117
	Totals	2,168,680	3,303,100	2,743,700	
	Adjustments*		33,900		
	Adjusted Totals	2,168,680	3,269,200	2,743,700	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Gardner

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	820,000	April, Oct.	October	27,706	820,000	0	0
2012-A Kill Creek Sewer BD	2/1/2012	8/1/2032	1.0-3.0	3,995,000	2,670,000	Feb., Aug.	August	64,732	2,670,000	0	0
2012-C Refunding KDHE Loa	4/12/2012	9/1/2021	2.0-4.0	11,745,000	1,475,000	Mar., Sept.	September	59,000	1,475,000	0	0
2013-A Refunding (refi 2004I	3/27/2013	10/1/2019	2.0-2.25	750,000	140,000	April, Oct.	October	2,888	35,000	2,188	35,000
2014-A USD 231 School Cam	4/10/2014	10/1/2029	2.0-3.125	3,950,000	2,580,000	April, Oct.	October	73,168	255,000	65,520	265,000
2014-A White Drive Sanitary	4/10/2014	10/1/2029	2.0-3.125	945,000	615,000	April, Oct.	October	17,444	60,000	15,644	65,000
2014-B Refunding (refi KDOT	12/23/2014	10/1/2029	2.0-3.0	695,000	450,000	April, Oct.	October	11,762	45,000	10,862	45,000
2014-B Refunding (refi KDOT	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,880,000	April, Oct.	October	49,000	190,000	45,200	195,000
2014-B Improvement Bonds (	12/23/2014	10/1/2022	2.0-3.0	540,000	140,000	April, Oct.	October	2,800	70,000	1,400	70,000
2015-A Refunding (refi KDHE	7/15/2015	8/1/2026	3.00	3,945,000	2,130,000	April, Oct.	October	63,900	400,000	51,900	415,000
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	870,000	April, Oct.	October	26,100	135,000	22,050	140,000
2016-A Partial Net Cash Ref 2	12/29/2016	10/1/2028	3.00	1,490,000	1,190,000	April, Oct.	October	35,700	135,000	31,650	135,000
2016-B Taxable Transformer	12/29/2016	10/1/2026	2.0-3.25	855,000	535,000	April, Oct.	October	16,325	85,000	14,200	85,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	980,000	April, Oct.	October	26,438	130,000	22,538	130,000
2017-A Partial Net Cash Ref 2	12/20/2017	10/1/2024	3.00	2,155,000	1,710,000	April, Oct.	October	51,300	410,000	39,000	425,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	11,925,000	April, Oct.	October	457,850	490,000	433,350	510,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	125,000	April, Oct.	October	6,250	15,000	5,500	15,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	1,245,000	April, Oct.	October	62,250	155,000	54,500	160,000
2019-A Temp Notes, Tuscan I	6/12/2019	10/1/2021	1.70	3,725,000	0	April, Oct.	October	0	0	0	0
2019-B So. Lift Station and O	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,770,000	April, Oct.	October	37,380	205,000	33,280	210,000
2019-C Plaza South Temp Not	12/12/2019	10/1/2021	1.35	1,130,000	1,130,000	April, Oct.	October	15,255	1,130,000	0	0
2019-D Taxable Waverly Plaz	12/12/2019	10/1/2021	1.75	2,510,000	2,510,000	April, Oct.	October	43,925	2,510,000	0	0
2019-E Street Program Phase	12/12/2019	10/1/2029	2.0-3.0	860,000	780,000	April, Oct.	October	20,600	80,000	18,200	80,000
2019-E Santa Fe Improvement	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,455,000	April, Oct.	October	38,400	145,000	34,050	150,000
2020-A Water Treatment Plan	5/28/2020	10/1/2040	2.0-3.5	23,905,000	23,905,000	April, Oct.	October	955,317	645,000	689,463	915,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	885,000	April, Oct.	October	40,854	65,000	28,175	80,000
2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	2,660,000	April, Oct.	October	122,797	200,000	84,525	240,000
2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	3,305,000	April, Oct.	October	68,668	305,000	75,800	300,000
2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	1,520,000	April, Oct.	October	31,565	135,000	35,000	125,000
2020C Hilltop Special BD	12/10/2020	10/1/2022	0.40	1,455,000	1,455,000	April, Oct.	October	4,705	0	5,820	1,455,000
2020C Refunding 2019A	12/10/2020	10/1/2022	0.40	3,750,000	3,750,000	April, Oct.	October	12,125	0	15,000	3,750,000
2021A Wastewater Sys Impro	8/26/2021	10/1/2031	1.0-3.0	775,000	0	April, Oct.	October	0	0	20,054	65,000
2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	0	April, Oct.	October	0	0	18,675	60,000
2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	0	April, Oct.	October	0	0	58,172	175,000
2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	0	April, Oct.	October	0	0	21,544	70,000
2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	0	April, Oct.	October	0	0	49,005	85,000
Total G.O. Bonds					**76,605,000**			**2,446,204**	**12,995,000**	**2,002,265**	**10,450,000**
Revenue Bonds:											
2012A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	470,000	May, Nov.	November	10,576	470,000	0	0
Total Revenue Bonds					**470,000**			**10,576**	**470,000**	**0**	**0**
Other:											
State of KS Revolv Loan - 200	11/6/2006	9/1/2027	2.40	3,483,009	1,179,624	March, Sept.	March, Sept	27,385	155,505	23,627	159,653
State of KS Revolv Loan- 201	8/7/2012	3/1/1934	2.05	10,167,808	7,351,202	March, Sept.	March, Sept	148,304	470,150	138,611	481,026
Total Other					**8,530,826**			**175,689**	**625,655**	**162,238**	**640,679**
Total Indebtedness					**85,605,826**			**2,632,469**	**14,090,655**	**2,164,503**	**11,090,679**

City of Gardner

2022

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 2021	Payments Due 2021	Payments Due 2022
Land	12/29/2016	120	1.75-3.10%	678,000	417,000	75,011	75,028
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	1,033,000	156,181	156,999
Skid Steer Lease	4/25/2019	60	0.04	45,000	36,642	10,023	10,023
Dump Truck Lease	12/27/2019	45	0.02	135,000	101,765	35,028	35,028
Totals					**1,588,407**	**276,243**	**277,078**

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

City of Gardner 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,786,119	5,154,357	5,516,357
Receipts:			
Ad Valorem Tax	2,869,676	3,162,440	xxxxxxxxxxxxxxxxxx
Delinquent Tax	39,911	25,000	25,000
Motor Vehicle Tax	350,677	358,000	391,100
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	36,696	40,000	41,000
Compensating Use Tax	1,304,441	1,477,000	1,516,000
Local Sales Tax	4,391,637	4,611,000	4,731,000
Franchise Tax	245,477	275,000	235,000
Licenses	12,725	15,000	13,000
Permits	324,989	254,000	254,000
Grants	853,668	170,000	170,000
Charges for Services	270,163	302,800	105,200
General Fund Cost Allocation	2,073,998	2,183,700	2,133,600
Recreation Fees and Services	225,777	751,000	759,000
Business type activity	0		
Court fees and fines	516,340	553,000	556,000
Transfers In:			
Electric Transfer	852,200	971,100	873,600
Main St Marketplace CID	3,207	13,600	14,500
Plaza South CID Transfer			1,800
Waverly Plaza CID Transfer			
Mowing Specials	4,822	6,000	6,000
Capital Lease Proceeds	0	0	0
Sale of City Property	16,812	10,000	0
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)	5,444	5,560	8,633
Interest on Idle Funds	39,005	5,000	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,437,665**	**15,189,200**	**11,841,933**
Resources Available:	**18,223,784**	**20,343,557**	**17,358,290**

City of Gardner

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	18,223,784	20,343,557	17,358,290
Expenditures:			
Administration	1,990,299	1,720,200	1,827,000
Finance	1,222,651	1,301,800	1,493,400
Business and Economic Development	940,636	1,077,200	1,035,500
Police	4,974,249	5,497,900	5,746,500
Public Works	2,065,498	2,422,000	2,684,300
Parks & Recreation	1,819,794	2,577,200	2,577,700
Cemetery			
Debt Service			
Transfer to:			
Capital Projects Fund	56,300		
VERF		230,900	230,900
Future Projects			5,218,057
Sub-Total detail page			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,069,427**	**14,827,200**	**20,813,357**
Unencumbered Cash Balance Dec 31	5,154,357	5,516,357	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	17,174,337	18,249,419	20,813,357
		Non-Appropriated Balance	8,497
		Total Expenditure/Non-Appr Balance	20,821,854
		Tax Required	3,463,564
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	3,463,564

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,940,216	1,713,711	1,438,511
Receipts:			
Ad Valorem Tax	1,342,941	1,307,002	xxxxxxxxxxxxxxxxxx
Delinquent Tax	19,866	10,000	10,000
.25% PS County Sales Tax	428,408	480,000	437,000
Motor Vehicle Tax	178,841	167,500	161,700
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Assessments	1,211,579	1,074,500	1,133,300
Transfer In:			
Special Highway Fund	29,000	644,900	904,800
Electric Fund	29,400	31,500	
Water System Development Fund			
Water Fund	37,600	39,700	8,300
Sewer System Development Fund			
Sewer Fund	45,800	47,900	16,500
Waverly Plaza CID			
Street Improvement Fund			
Park Improvement Fund			
BD Capital Projects Fund (Non Bud A)		555,500	
Other		33,900	
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		3,125,200	5,205,000
In Lieu of Taxes (IRB)	2,250	2,298	3,568
Interest on Idle Funds	30,286	3,000	4,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,355,971**	**7,522,900**	**7,884,168**
Resources Available:	**5,296,187**	**9,236,611**	**9,322,679**
Expenditures:			
Debt Payments	8,972,108	7,798,100	9,296,800
Future Debt Payments			1,453,811
GO Bonds issued	(5,389,632)		
Cost of issuance			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,582,476**	**7,798,100**	**10,750,611**
Unencumbered Cash Balance Dec 31	1,713,711	1,438,511	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	4,837,392	11,892,416	10,750,611
		Non-Appropriated Balance	3,641
		Total Expenditure/Non-Appr Balance	10,754,252
		Tax Required	1,431,573
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,431,573

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-601,306	3,619,786	3,388,686
Receipts:			
State of Kansas Gas Tax	562,186	569,600	566,500
County Transfers Gas		0	0
Grant - CARS	861,964	2,388,500	290,000
Grant - MARC	0	0	252,000
Special County Sales & Use Tax	428,411	423,000	431,000
KDOT	0	3,000,000	129,800
Anticipated reimb from bond proceeds	3,539,373	3,712,000	0
SMAC	554,452	0	0
Interest on Idle Funds	19,453	12,100	12,200
Miscellaneous		400,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,965,839**	**10,505,200**	**1,681,500**
Resources Available:	**5,364,533**	**14,124,986**	**5,070,186**
Expenditures:			
Waverly Road (175th to Madison) - CARS	40,950	3,010,000	
I-35 (191st) and Gardner Rd Realignment	1,274,388	971,100	
Santa Fe from Waverly to Poplar-CARS	-399,095		
Moonligh (I-35 - Buffalo Tr) - CARS			50,000
Moonlight & Madison Signals	102,740	294,300	
Main St (Sycamore to Moonlight)	397,146	5,681,000	0
Center St Sidewalks	8	85,000	556,000
Gardner Rd Bridge over I-35 - CARS			
167th (Center to Moonlight) - CARS		50,000	590,000
I-35 and US 56 Interchange			144,200
Debt Payments	299,610		
Transfer to:			
Debt Service Fund	29,000	644,900	904,800
Project Fund			
Future Projects			2,825,186
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,744,747**	**10,736,300**	**5,070,186**
Unencumbered Cash Balance Dec 31	3,619,786	3,388,686	0
2020/2021/2022 Budget Authority Amount:	13,263,875	13,380,194	5,070,186

Adopted Budget

Special Parks	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	39,514	45,298	74,608
Receipts:			
Special Alcohol Tax	36,696	41,000	43,600
Interest on Idle Funds	353	300	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,049**	**41,300**	**44,000**
Resources Available:	**76,563**	**86,598**	**118,608**
Expenditures:			
Capital Outlay Equipment	31,265	11,990	
Transfer to:			
Park Sales Tax			
Future Projects			118,608
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,265**	**11,990**	**118,608**
Unencumbered Cash Balance Dec 31	45,298	74,608	0
2020/2021/2022 Budget Authority Amount:	96,292	92,714	118,608

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	76,869	95,086	117,386
Receipts:			
Special Alcohol Tax	36,696	41,000	43,600
Interest on Idle Funds	721	500	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,417**	**41,500**	**43,800**
Resources Available:	**114,286**	**136,586**	**161,186**
Expenditures:			
Contractual Services	19,200	19,200	19,200
Future Projects			141,986
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,200**	**19,200**	**161,186**
Unencumbered Cash Balance Dec 31	95,086	117,386	0
2020/2021/2022 Budget Authority Amount:	112,274	142,169	161,186

Adopted Budget

Electric	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,389,193	14,205,037	12,880,037
Receipts:			
Charges for Services	16,756,183	22,836,000	18,583,000
Reimbursed Expenses			
Transfers from:			
Airport Fund		585,000	
Debt Sale Proceeds	2,944,233		
Interest on Idle Funds	91,942	34,000	36,000
Miscellaneous	35,297	35,200	35,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,827,655**	**23,490,200**	**18,654,200**
Resources Available:	**32,216,848**	**37,695,237**	**31,534,237**
Expenditures:			
Administration	1,615,280	1,543,300	1,574,500
Generation	9,556,245	17,434,200	10,749,400
Distribution	2,121,582	2,237,000	2,286,400
Capital Improvement	3,698,516	2,174,000	850,000
Debt Service	138,588	424,100	423,700
Future Projects			14,776,637
Transfers to:			
General Fund	852,200	971,100	873,600
Debt Service Fund	29,400	31,500	0
Airport Fund			
Capital Projects Fund			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,011,811**	**24,815,200**	**31,534,237**
Unencumbered Cash Balance Dec 31	14,205,037	12,880,037	0
2020/2021/2022 Budget Authority Amount:	33,940,783	32,590,693	31,534,237

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	-20,591,786	4,617,753	3,376,553
Receipts:			
Grants	422,930		
Charges for services	6,245,387	6,451,400	6,903,600
Reimbursed Expenses			
Anticipated bond proceeds	26,277,918	1,710,000	1,100,000
Interest on Idle Funds	3,031	5,000	5,000
Miscellaneous	-236		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,949,030**	**8,166,400**	**8,008,600**
Resources Available:	**12,357,244**	**12,784,153**	**11,385,153**
Expenditures:			
Administration	1,145,513	1,400,200	1,317,500
Water Treatment	2,303,987	2,221,600	2,078,000
Water Distribution	570,673	2,827,400	975,000
Capital Improvement Projects	1,817,380		1,820,000
Debt Service	864,338	2,352,900	2,362,400
Future Projects			2,258,153
Transfers to:			
Debt Service Fund	37,600	39,700	8,300
Sewer Fund	1,000,000	500,000	500,000
VERF Fund		65,800	65,800
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,739,491**	**9,407,600**	**11,385,153**
Unencumbered Cash Balance Dec 31	4,617,753	3,376,553	0
2020/2021/2022 Budget Authority Amount:	10,492,670	13,266,714	11,385,153

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,866,248	1,504,691	1,101,891
Receipts:			
Charges for services	5,403,319	5,931,600	5,925,000
Transfer in:			
Water fund	1,000,000	500,000	500,000
Other project transfers			
Reimbursed expense	49,885	0	
Anticipated debt proceeds		4,285,000	650,000
Debt Proceeds			
Interest on Idle Funds	18,326	6,100	6,100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,471,530**	**10,722,700**	**7,081,100**
Resources Available:	**8,337,778**	**12,227,391**	**8,182,991**
Expenditures:			
Administration	995,498	1,363,400	1,255,100
Sewer Treatment	1,362,761	1,340,000	1,379,600
Sewer Collection	453,098	1,262,400	800,300
Capital Improvement Projects	1,303,024	4,355,000	1,440,000
Debt Service	2,672,906	2,676,100	1,499,700
Future Projects			1,711,091
Transfer to:			
Other Project Transfers			
Debt Service Fund	45,800	47,900	16,500
VERF Fund		80,700	80,700
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,833,087**	**11,125,500**	**8,182,991**
Unencumbered Cash Balance Dec 31	1,504,691	1,101,891	0
2020/2021/2022 Budget Authority Amount:	9,299,751	29,098,248	8,182,991

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,453,912	1,495,755	1,863,755
Receipts:			
Excise Tax	28,227	360,000	39,000
Interest on Idle Funds	13,616	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,843**	**368,000**	**47,000**
Resources Available:	**1,495,755**	**1,863,755**	**1,910,755**
Expenditures:			
Future projects			1,910,755
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**1,910,755**
Unencumbered Cash Balance Dec 31	1,495,755	1,863,755	0
2020/2021/2022 Budget Authority Amount:	1,352,047	1,505,212	1,910,755

Adopted Budget

Park Improvement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	166,018	276,431	411,431
Receipts:			
Park Impact Fees	187,790	180,900	138,600
Transfers from:			
Capital Projects Fund	18,073		
Interest on Idle Funds	1,650	200	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**207,513**	**181,100**	**138,900**
Resources Available:	**373,531**	**457,531**	**550,331**
Expenditures:			
Transfer to:			
Park Sales Tax Fund			
Capital Improvement Reserve Fund	97,100	46,100	34,800
Future Projects			515,531
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,100**	**46,100**	**550,331**
Unencumbered Cash Balance Dec 31	276,431	411,431	0
2020/2021/2022 Budget Authority Amount:	392,259	438,718	550,331

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Plaza South CID**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
CID Sales Tax			60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**60,000**
Resources Available:	**0**	**0**	**60,000**
Expenditures:			
State Admin Fee			1,200
Project Reimb			55,000
Transfer to:			
General Fund			1,800
Future Projects			2,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**60,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	60,000

Adopted Budget

Economic Development	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	68,252	153,583	155,583
Receipts:			
Transient Guest Tax	217,553	222,000	226,400
Interest on Idle Funds	578		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**218,131**	**222,000**	**226,400**
Resources Available:	**286,383**	**375,583**	**381,983**
Expenditures:			
Contractual Services	132,800	220,000	220,000
Future Projectcs			161,983
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,800**	**220,000**	**381,983**
Unencumbered Cash Balance Dec 31	153,583	155,583	0
2020/2021/2022 Budget Authority Amount:	317,389	265,452	381,983

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Replacement Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,126,834	3,156,407	3,162,407
Receipts:			
Interest on Idle Funds	29,573	6,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,573**	**6,000**	**8,000**
Resources Available:	**3,156,407**	**3,162,407**	**3,170,407**
Expenditures:			
Future Projects			3,170,407
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,170,407**
Unencumbered Cash Balance Dec 31	3,156,407	3,162,407	0
2020/2021/2022 Budget Authority Amount:	3,123,020	3,158,334	3,170,407

Adopted Budget

Airport	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	146,725	320,265	238,265
Receipts:			
Charges for services	229,687	264,400	264,400
Grants		837,600	252,600
Anticipated Bond Proceeds			
Transfers In:			
Electric Fund			
Interest on Idle Funds	3,032	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,719**	**1,104,500**	**519,500**
Resources Available:	**379,444**	**1,424,765**	**757,765**
Expenditures:			
Capital Improvements	99,959	375,000	108,000
Grants	-198,690		
Debt Payments	52,329	52,000	37,200
Operations	105,581	174,500	170,800
Future Projects			441,765
Transfers Out:			
Electric Fund		585,000	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,179**	**1,186,500**	**757,765**
Unencumbered Cash Balance Dec 31	320,265	238,265	0
2020/2021/2022 Budget Authority Amount:	1,001,681	1,316,725	757,765

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Main Street Marketplace CID**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	113,884	84
Receipts:			
CID Sales Tax	169,833	462,400	494,200
Anticipated Debt Proceeds			
Interest on Idle Funds	5		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**169,838**	**462,400**	**494,200**
Resources Available:	**169,838**	**576,284**	**494,284**
Expenditures:			
State Administrative Fee	3,397	9,200	9,900
CID Payment	49,350	553,400	469,800
Debt Service			
Transfer to:			
General Fund	3,207	13,600	14,500
Future projects			84
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,954**	**576,200**	**494,284**
Unencumbered Cash Balance Dec 31	113,884	84	0
2020/2021/2022 Budget Authority Amount:	5,842,300	496,200	494,284

See Tab C

Adopted Budget

Main Street Marketplace TIF	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		121	21
Receipts:			
Property tax increment	622	194,200	427,800
Interest on Idle Funds	5		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**627**	**194,200**	**427,800**
Resources Available:	**627**	**194,321**	**427,821**
Expenditures:			
TIF increment payment	506	194,300	427,800
Future projects			21
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**506**	**194,300**	**427,821**
Unencumbered Cash Balance Dec 31	121	21	0
2020/2021/2022 Budget Authority Amount:	0	194,300	427,821

See Tab A

*The City received a distribution of TIF monies in mid-December that was contractually required to be paid out. Due to the timing, amending the budget was not possible.

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waverly Plaza CID**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
CID Sales Tax			0
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

Adopted Budget

Land Bank	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,000	5,047	2,547
Receipts:			
Interest on Idle Funds	47		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47**	**0**	**0**
Resources Available:	**5,047**	**5,047**	**2,547**
Expenditures:			
Contractual Services		2,500	2,500
Future projects			47
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**2,547**
Unencumbered Cash Balance Dec 31	5,047	2,547	0
2020/2021/2022 Budget Authority Amount:	2,500	2,500	2,547

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infra Special Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,063,206	1,311,625	873,225
Receipts:			
City Sales Tax (.5 cent)	1,355,221	1,423,000	1,466,000
Grants		252,000	
Interest on Idle Funds	11,308	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,366,529**	**1,677,000**	**1,468,000**
Resources Available:	**2,429,735**	**2,988,625**	**2,341,225**
Expenditures:			
Capital Projects:			
Sidewalks	12,500	455,000	
Trails		525,000	
Bridges			
Streets	456,552	500,000	800,000
Crosswalk			
Celebration Park Improvements	20,907		
Debt Service	628,151	635,400	627,300
Future Projects			913,925
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,118,110**	**2,115,400**	**2,341,225**
Unencumbered Cash Balance Dec 31	1,311,625	873,225	0
2020/2021/2022 Budget Authority Amount:	2,129,063	2,319,806	2,341,225

Adopted Budget

Risk Services Internal Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	957,986	1,102,800	1,170,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**957,986**	**1,102,800**	**1,170,100**
Resources Available:	**957,986**	**1,102,800**	**1,170,100**
Expenditures:			
Personal Services	75,082	77,600	80,900
Contractual Services	810,142	952,800	1,010,600
Commodities	880	1,100	1,100
General Fund Allocation expense	64,200	62,300	68,400
Building Services Internal Svc Fund chgs	4,170	5,800	6,100
Information Technology Internal Svc Fund chg	3,512	3,200	3,000
Future Projects			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**957,986**	**1,102,800**	**1,170,100**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	1,116,800	1,102,800	1,170,100

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Information Tech Internal Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	836,316	849,200	918,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**836,316**	**849,200**	**918,100**
Resources Available:	**836,316**	**849,200**	**918,100**
Expenditures:			
Personal Services	339,965	326,300	293,700
Contractual Services	364,600	389,300	478,000
Commodities	50,519	50,000	55,000
Capital Outlay	529	0	0
Building Maintenance Internal Services	5,988	6,600	7,300
Risk Services Internal Services	10,515	14,700	15,700
General Fund Allocation expense	64,200	62,300	68,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**836,316**	**849,200**	**918,100**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	917,700	849,200	918,100

Adopted Budget

Building Maintenance Internal Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	377,813	422,500	437,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**377,813**	**422,500**	**437,600**
Resources Available:	**377,813**	**422,500**	**437,600**
Expenditures:			
Personal Services	87,541	84,400	88,100
Contractual Services	208,137	240,400	245,400
Commodities	5,829	18,400	18,400
Capital Outlay			
Information Technology Serv. Internal	3,512	3,200	3,000
Risk Services Internal Services	8,594	10,000	10,500
General Fund Allocation Expenses	64,200	62,500	68,600
Transfers Out		3,600	3,600
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**377,813**	**422,500**	**437,600**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	392,500	418,900	437,600

See Tab C

CPA Summary

City of Gardner 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Billing Internal Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,180,326	1,203,700	1,153,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,180,326**	**1,203,700**	**1,153,400**
Resources Available:	**1,180,326**	**1,203,700**	**1,153,400**
Expenditures:			
Personal Services	568,331	582,300	517,300
Contractual Services	333,627	337,100	343,200
Commodities	8,525	9,300	9,300
Capital Outlay			
Building Services Internal Service	12,506	19,900	20,900
Information Technology Serv. Internal	69,252	68,500	62,800
Risk Services Internal Services	21,081	26,600	28,200
General Fund Allocation Expenses	167,004	151,600	163,300
Transfers Out		8,400	8,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,180,326**	**1,203,700**	**1,153,400**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	1,189,900	1,195,300	1,153,400

See Tab C

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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	86,337	Cash Balance Jan 1	12,490	Cash Balance Jan 1	6,028,281	Cash Balance Jan 1	3,517	Cash Balance Jan 1	10,428	6,141,053
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Drug Tax Distribution			21,866							
Interest on Idle Funds	1,131		175		15,323		20		61	
Grants										
Transfer in:										
General Fund	56,300									
Park Improvement	97,100									
Debt proceeds					1,444,476					
Donations/Contributions							3,305		2,286	
Total Receipts	154,531	Total Receipts	22041	Total Receipts	1459799	Total Receipts	3325	Total Receipts	2347	1,642,043
Resources Available:	240,868	Resources Available:	34,531	Resources Available:	7,488,080	Resources Available:	6,842	Resources Available:	12,775	7,783,096
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	73,149				5,089,105					
Misc. Commodities			2,255				5,600		228	
Trasnfers out	18,073									
Total Expenditures	91,222	Total Expenditures	2,255	Total Expenditures	5,089,105	Total Expenditures	5,600	Total Expenditures	228	5,188,410
Cash Balance Dec 31	149,646	Cash Balance Dec 31	32,276	Cash Balance Dec 31	2,398,975	Cash Balance Dec 31	1,242	Cash Balance Dec 31	12,547	**2,594,686** **
										2,594,686 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Gardner
will meet on 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	13,069,427	14.109	14,827,200	14.622	20,813,357	3,463,564	14.268
Debt Service	3,582,476	6.601	7,798,100	6.043	10,750,611	1,431,573	5.897
Library							
Special Highway	1,744,747		10,736,300		5,070,186		
Special Parks	31,265		11,990		118,608		
Special Alcohol and Drug	19,200		19,200		161,186		
Electric	18,011,811		24,815,200		31,534,237		
Water	7,739,491		9,407,600		11,385,153		
Sewer	6,833,087		11,125,500		8,182,991		
Street Improvement					1,910,755		
Park Improvement	97,100		46,100		550,331		
Plaza South CID					60,000		
Economic Development	132,800		220,000		381,983		
Electric Capital Replacement F					3,170,407		
Airport	59,179		1,186,500		757,765		
Main Street Marketplace CID	55,954		576,200		494,284		
Main Street Marketplace TIF	506		194,300		427,821		
Waverly Plaza CID							
Land Bank			2,500		2,547		
Infra Special Sales Tax	1,118,110		2,115,400		2,341,225		
Risk Services Internal Service	957,986		1,102,800		1,170,100		
Information Tech Internal Serv	836,316		849,200		918,100		
Building Maintenance Internal	377,813		422,500		437,600		
Utility Billing Internal Service	1,180,326		1,203,700		1,153,400		
Non-Budgeted Funds-A	5,188,410						
Totals	61,036,004	20.710	86,660,290	20.665	101,792,647	4,895,137	20.165
*Revenue Neutral Rate***							*19.278*
Less: Transfers	2,168,680		3,269,200		2,743,700		
Net Expenditure	58,867,324		83,391,090		99,048,947		
Total Tax Levied	4,151,734		4,764,497		xxxxxxxxxxxxxxxxx		
Assessed Valuation	200,475,760		230,554,082		242,758,211		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	44,030,000	49,180,000	76,605,000
Revenue Bonds	1,295,000	900,000	470,000
Other	9,738,473	9,141,812	8,530,826
Lease Purchase Principal	1,765,000	1,800,000	1,588,407
Total	56,828,473	61,021,812	87,194,233

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

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

First published in The Legal Record, Tuesday, August 24, 2021.

PUBLIC HEARING: Notice is hereby given that the Governing Body of the City of Gardner, Kansas shall hold a Public Hearing on Tuesday, September 7, 2021 at 7:00pm in the Council Chambers of City Hall, 120 E. Main Street, Gardner, Kansas. The public hearing is being conducted to consider the City's intent to exceed the revenue neutral rate of 19.278, as defined in Senate Bill 13 approved during the 2021 Kansas Legislative Session, and levy the proposed tax rate of 20.165 mills for fiscal year 2022. All persons interested in said matter shall be heard at this time for the public record. Written comments may also be submitted to the City Clerk before the hearing. For additional information regarding this hearing, contact Sharon Rose, City Clerk, at 913-856-0945 or cityclerk@gardnerkansas.gov.

8/24

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:

NOTICE TO EXCEED THE REVENUE NEUTRAL RATE
8/24/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 24, 2021

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L92548
Publication Fees: $6.11

RESOLUTION NO. 2092

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 19.278 mills by the Johnson County Clerk; and

WHEREAS, the Fiscal Year 2022 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 2022 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 7, 2021 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 19.278 mills and levy the proposed tax rate of 20.165 mills for fiscal year 2022 as presented at the September 7, 2021 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, 2021, 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 2022 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 7th day of September, 2021.

SIGNED by the Mayor this 7th day of September, 2021.

[SEAL] 

CITY OF GARDNER, KANSAS

Steve Shute, Mayor

ATTEST:

Sharon Rose, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

The Legal Record
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Olathe, KS 66062-1775
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CITY OF GARDNER
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EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING - GARDNER
8/24/21

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 24, 2021

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2023

L92550
Publication Fees: $29.88

First published in The Legal Record, Tuesday, August 24, 2021.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Gardner

will meet on 9/7/2021 at 7:00 PM at City Hall, 120 E. Main Street for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	13,069,427	14.109	14,827,200	14.622	20,813,357	3,463,564	14.268
Debt Service	3,582,476	6.601	7,798,100	6.043	10,790,611	1,431,573	5.897
Special Highway	1,744,747		10,736,300		5,070,186		
Special Parks	31,265		11,990		118,608		
Special Alcohol and Drug	19,200		19,200		161,186		
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*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Matt Wolff
City Official Title: Finance Director

8/24

ORDINANCE NO. 2718

AN ORDINANCE ADOPTING THE 2022 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 2022 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on September 7, 2021.

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 2022 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 7th day of September, 2021.

SIGNED by the Mayor this 7th day of September, 2021.

(SEAL) CITY OF GARDNER SEAL KANSAS

CITY OF GARDNER, KANSAS

Steve Shute, Mayor

Attest:

Sharon Rose, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney