2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	24,021,225	3,627,661	
Debt Service	10-113	7	7,849,576	1,614,052	
Library	12-1220	7			
Special Highway		8	6,396,353		
Special Parks		8	178,454		
Special Alcohol and Drug		9	214,248		
Electric		9	34,419,963		
Water		10	13,579,391		
Sewer		10	17,690,733		
Street Improvement		11	1,611,235		
Park Improvement		11	792,244		
Plaza South CID		12	62,000		
Economic Development		12	457,815		
Electric Capital Replacement Reserve		13	3,168,391		
Airport		13	1,383,953		
Main Street Marketplace CID		14	526,964		
Main Street Marketplace TIF		14	492,626		
Waverly Plaza CID		15	120,000		
Land Bank		15	5,052		
Infra Special Sales Tax		16	2,563,147		
Risk Services Internal Service		16	1,146,500		
Information Tech Internal Service		17	1,038,300		
Building Maintenance Internal Service		17	536,400		
Utility Billing Internal Service		18	1,033,100		
Fleet Services		18	299,800		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Totals		xxxxxx	119,587,470	5,241,713	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 17.445

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

City of Gardner 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,463,564	413,175	0	0	0	0
Debt Service	1,431,573	170,775	0	0	0	0
Library						
TOTAL	4,895,137	583,950	0	0	0	0

County Treas Motor Vehicle Estimate	583,950				
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	0.11929				
Recreational Vehicle Factor		0.00000			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

City of Gardner 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Special Highway	Debt Service	719,241	615,800	1,164,600	12-1,118
Electric	General	971,100	873,600	891,200	12-825d
Electric	Debt Service	31,500	-	-	12-825d
Electric	VERF	-	-	2,100	12-1,117
Water	Sewer	500,000	500,000	-	12-825d
Water	Debt Service	39,700	8,300	8,200	12-825d
Water	VERF	65,800	65,800	44,400	12-1,117
Sewer	Debt Service	47,900	16,500	16,400	12-825d
Sewer	VERF	80,700	80,700	102,200	12-1,117
Park Improvement	Capital Projects Fund	46,100	231,000	-	12-1,118
Plaza South CID	General	-	1,800	1,800	12-6a27; 12-6a34
Airport	Electric	585,000	-	-	12-101, Ord 2503
Airport	General	58,706	-	-	12-101, Ord 2503
Main Street CID	General	11,241	14,500	14,700	12-6a27; 12-6a34
Main Street TIF	Special Highway	27,666	27,600	27,600	12-1770
Waverly Plaza CID	General	-	-	3,500	12-6a27; 12-6a34
Waverly Plaza CID	Debt Service	-	-	54,900	12-6a16
Building Maintenance	VERF	3,600	3,600	3,600	12-1,117
Utility Billing	VERF	8,400	8,400	-	12-1,117
General	Capital Projects Fund	-	1,000,000	925,000	12-1,118
General	VERF	230,900	230,900	223,800	12-1,117
Capital Projects Fund	Debt Service	33,901	-	-	12-6a16
BD Capital Projects Fund	Debt Service	583,043	846,358	-	12-6a16
	Totals	4,044,498	4,524,858	3,484,000	
	Adjustments		846,358	-	
	Adjusted Totals	4,044,498	3,678,500	3,484,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund

City of Gardner 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A Refunding (refi 2004	3/27/2013	10/1/2024	2.0-2.25	370,066	105,000	April, Oct.	October	2,188	35,000	1,488	35,000
2014-A USD 231 School Cai	4/10/2014	10/1/2029	2.0-3.125	3,950,000	2,325,000	April, Oct.	October	65,520	265,000	57,568	270,000
2014-A White Drive Sanitary	4/10/2014	10/1/2029	2.0-3.125	945,000	555,000	April, Oct.	October	15,644	65,000	13,694	65,000
2014-B Refunding (refi KDC	12/23/2014	10/1/2029	2.0-3.0	695,000	405,000	April, Oct.	October	10,862	45,000	9,962	45,000
2014-B Refunding (refi KDC	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,690,000	April, Oct.	October	45,200	195,000	41,300	200,000
2014-B Improvement Bonds	12/23/2014	10/1/2022	2.0-3.0	540,000	70,000	April, Oct.	October	1,400	70,000	0	0
2015-A Refunding (refi KDH	7/15/2015	10/1/2025	3.00	3,945,000	1,730,000	April, Oct.	October	51,900	415,000	39,450	425,000
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	735,000	April, Oct.	October	22,050	140,000	17,850	145,000
2016-A Partial Net Cash Ref	12/29/2016	10/1/2028	3.00	1,490,000	1,055,000	April, Oct.	October	31,650	135,000	27,600	140,000
2016-B Taxable Transformer	12/29/2016	10/1/2026	2.0-3.25	855,000	450,000	April, Oct.	October	14,200	85,000	11,650	85,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	850,000	April, Oct.	October	22,538	130,000	18,638	135,000
2017-A Partial Net Cash Ref	12/20/2017	10/1/2024	3.00	2,155,000	1,300,000	April, Oct.	October	39,000	425,000	26,250	430,000
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	11,435,000	April, Oct.	October	433,350	510,000	407,850	535,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	110,000	April, Oct.	October	5,500	15,000	4,750	15,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	1,090,000	April, Oct.	October	54,500	160,000	46,500	170,000
2019-B So. Lift Station and C	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,565,000	April, Oct.	October	33,280	210,000	29,080	215,000
2019-E Street Program Phase	12/12/2019	10/1/2029	2.0-3.0	860,000	700,000	April, Oct.	October	18,200	80,000	15,800	80,000
2019-E Santa Fe Improveme	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,310,000	April, Oct.	October	34,050	150,000	29,550	155,000
2020-A Water Treatment Pla	5/28/2020	10/1/2040	2.0-3.5	23,905,000	23,260,000	April, Oct.	October	689,463	915,000	657,438	945,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	820,000	April, Oct.	October	28,175	80,000	25,375	80,000
2020-A Smart Electric Meter	5/28/2020	10/1/2030	3.0-3.5	2,660,000	2,460,000	April, Oct.	October	84,525	240,000	76,125	245,000
2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	3,000,000	April, Oct.	October	75,800	300,000	66,800	305,000
2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	1,385,000	April, Oct.	October	35,000	125,000	31,250	140,000
2020C Hilltop Special BD	12/10/2020	10/1/2022	0.40	1,455,000	1,455,000	April, Oct.	October	5,820	1,455,000	0	0
2020C Refunding 2019A	12/10/2020	10/1/2022	0.40	3,750,000	3,750,000	April, Oct.	October	15,000	3,750,000	0	0
2021A Wastewater Sys Impr	8/26/2021	10/1/2031	1.0-3.0	775,000	775,000	April, Oct.	October	20,055	65,000	16,328	70,000
2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	720,000	April, Oct.	October	18,675	60,000	15,220	65,000
2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	2,385,000	April, Oct.	October	58,172	175,000	47,767	190,000
2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	830,000	April, Oct.	October	21,544	70,000	17,535	75,000
2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	2,185,000	April, Oct.	October	49,005	85,000	42,962	90,000
Total G.O. Bonds					**70,505,000**			**2,002,266**	**10,450,000**	**1,795,780**	**5,350,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State of KS Revolv Loan - 20	11/6/2006	9/1/2027	2.40	3,483,009	1,024,119	March, Sept.	March, Sept	23,627	159,653	19,771	163,912
State of KS Revolv Loan- 20	8/7/2012	3/1/1934	2.05	10,167,808	6,881,052	March, Sept.	March, Sept	138,611	481,026	128,692	492,154
Total Other					**7,905,171**			**162,238**	**640,679**	**148,463**	**656,066**
Total Indebtedness					**78,410,171**			**2,164,504**	**11,090,679**	**1,944,243**	**6,006,066**

City of Gardner 2023

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 2022	Payments Due 2022	Payments Due 2023
Land	12/29/2016	120	1.75-3.10%	678,000	351,000	75,028	74,942
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	924,000	156,999	156,559
Skid Steer Lease	4/25/2019	60	0.04	45,000	27,975	10,023	10,024
Dump Truck Lease	12/27/2019	45	0.02	135,000	68,466	35,028	35,028
				Totals	**1,371,441**	**277,078**	**276,553**

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

City of Gardner 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,154,357	7,159,857	7,050,657
Receipts:			
Ad Valorem Tax	3,303,484	3,455,114	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	18,006	25,000	25,000
Motor Vehicle Tax	393,296	391,100	413,175
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	51,070	51,000	55,000
Compensating Use Tax	1,853,815	2,132,000	2,238,000
Local Sales Tax	4,897,608	5,231,000	5,493,000
Franchise Tax	264,835	265,000	265,000
Licenses	17,029	13,000	13,000
Permits	290,285	336,000	336,000
Grants	282,060	170,000	149,000
Charges for Services			
General Fund Cost Allocation	2,183,700	2,133,600	1,863,400
Recreation Fees and Services	643,169	702,000	716,000
Business type activity	326,403	149,200	105,200
Court fees and fines	631,208	720,000	735,000
Transfers In:			
Electric Transfer	971,100	873,600	891,200
Airport Transfer	58,706	0	0
Main St Marketplace CID	11,241	14,500	14,700
Plaza South CID Transfer	0	1,800	1,800
Waverly Plaza CID Transfer	0	0	3,500
Mowing Specials	1,551	6,000	6,000
Capital Lease Proceeds			
Sale of City Property	17,542	0	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)	5,573	8,586	8,932
Interest on Idle Funds	6,868	7,500	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			

Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,228,549**	**16,686,000**	**13,342,907**
Resources Available:	**21,382,906**	**23,845,857**	**20,393,564**

City of Gardner

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	21,382,906	23,845,857	20,393,564
Expenditures:			
Administration	1,493,902	1,875,400	2,024,200
Finance	1,273,680	1,390,100	1,521,200
Business and Economic Development	862,261	935,800	1,067,200
Police	5,578,330	6,007,500	6,530,300
Public Works	2,376,481	2,747,300	3,083,600
Parks & Recreation	2,407,495	2,608,200	2,726,400
Cemetery			
Debt Service			
Transfer to:			
Capital Projects Fund	0	1,000,000	925,000
VERF	230,900	230,900	223,800
Future Projects			$ 5,919,525
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,223,049**	**16,795,200**	**24,021,225**
Unencumbered Cash Balance Dec 31	7,159,857	7,050,657	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	18,249,419	20,813,357	24,021,225
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,021,225
		Tax Required	3,627,661
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,627,661

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,713,711	1,612,658	1,568,158
Receipts:			
Ad Valorem Tax	1,365,273	1,427,951	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,311	10,000	10,000
.25% PS County Sales Tax	520,203	546,000	573,000
Motor Vehicle Tax	183,925	161,700	170,775
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Assessments	1,096,540	1,233,000	1,230,800
Transfer In:			
Special Highway Fund	719,241	615,800	1,164,600
Electric Fund	31,500	0	0
Water System Development Fund	0	0	0
Water Fund	39,700	8,300	8,200
Sewer System Development Fund	0	0	0
Sewer Fund	47,900	16,500	16,400
Waverly Plaza CID	0	0	54,900
Street Improvement Fund			
Park Improvement Fund			
BD Capital Projects Fund (Non Bud A)	583,043	846,358	0
Other	33,901	0	0
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	6,432,363	4,505,000	1,430,000
In Lieu of Taxes (IRB)	2,303	3,549	3,691
Interest on Idle Funds	2,703	4,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,067,906**	**9,378,158**	**4,667,366**
Resources Available:	**12,781,617**	**10,990,816**	**6,235,524**
Expenditures:			
Debt Payments	11,168,959	9,422,658	5,911,200
Future Debt Payments			$ 1,938,376
GO Bonds issued			
Cost of issuance			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**11,168,959**	**9,422,658**	**7,849,576**
Unencumbered Cash Balance Dec 31	1,612,658	1,568,158	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	11,892,416	10,750,611	7,849,576
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,849,576
		Tax Required	1,614,052
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,614,052

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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
2021/2022/2023 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 2022 Ad Valorem Tax	0

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,619,786	-79,547	4,138,553
Receipts:			
State of Kansas Gas Tax	652,478	652,000	685,000
County Transfers Gas		0	0
Grant-CARS	1,744,176	285,000	210,000
Grant-MARC	0	252,000	0
KDOT	0	1,749,800	748,900
Special County Sales & Use Tax	520,253	546,000	574,000
Transfer from Main St TIF	27,666	27,600	27,600
Anticipated reimb from bond proceeds	0	4,610,000	0
Contribution from developer	400,000	0	0
Interest on Idle Funds	2,736	12,200	12,300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,347,309**	**8,134,600**	**2,257,800**
Resources Available:	**6,967,095**	**8,055,053**	**6,396,353**
Expenditures:			
Waverly Road (175th to Madison) - CARS	2,419,138	0	0
I-35 (191st) and Gardner Rd Realignment	8,998	0	0
Santa Fe from Waverly to Poplar-CARS	-7,148	0	0
Moonlight (I-35 - Buffalo Tr) - CARS	0	50,000	820,000
Moonlight & Madison Signals	284,026	0	0
Main St (Sycamore to Tracks 3 phases)	3,430,457	0	0
Center St Sidewalks	87,494	516,500	0
Gardner Rd Bridge over I-35 - CARS	0	1,800,000	2,800,000
167th (Center to Moonlight) - CARS	59,050	790,000	0
I-35 and US 56 Interchange	0	144,200	832,100
US 56 & Cedar Niles Signal Improvement	45,386	0	0
Center St (Main-167th) - CARS	0	0	205,000
Debt Payments			
Transfer to:			
Debt Service Fund	719,241	615,800	1,164,600
Project Fund	0	0	0
Future Projects			574,653
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,046,642**	**3,916,500**	**6,396,353**
Unencumbered Cash Balance Dec 31	-79,547	4,138,553	0
2021/2022/2023 Budget Authority Amount:	13,380,194	5,070,186	6,396,353

See Tab B

***Res 2079 passed 3/1/21 authorizing G.O. Bonds (NTE $2,210,000) for main trafficways improvements**
***Res 2004 passed 12/3/18 authorizing $3,855,000 G.O. Bonds for trafficway improvements**

Adopted Budget

Special Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,298	72,054	123,254
Receipts:			
Special Alcohol Tax	51,070	51,000	55,000
Interest on Idle Funds	51	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,121**	**51,200**	**55,200**
Resources Available:	**96,419**	**123,254**	**178,454**
Expenditures:			
Capital Outlay Equipment	24,365	0	0
Future Projects			178,454
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,365**	**0**	**178,454**
Unencumbered Cash Balance Dec 31	72,054	123,254	0
2021/2022/2023 Budget Authority Amount:	92,714	118,608	178,454

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	95,086	127,048	159,048
Receipts:			
Special Alcohol Tax	51,070	51,000	55,000
Interest on Idle Funds	92	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,162**	**51,200**	**55,200**
Resources Available:	**146,248**	**178,248**	**214,248**
Expenditures:			
Contractual Services	19,200	19,200	30,000
Future Projects			184,248
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,200**	**19,200**	**214,248**
Unencumbered Cash Balance Dec 31	127,048	159,048	0
2021/2022/2023 Budget Authority Amount:	142,169	161,186	214,248

Adopted Budget

Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,205,037	13,588,163	16,581,763
Receipts:			
Charges for Services	25,366,993	19,649,000	17,783,000
Reimbursed Expenses	1,580	200	200
Transfers from:			
Airport Fund	585,000	0	0
Debt Sale Proceeds			
Gain/Loss on on disposal of assets	6,400	0	0
Interest on Idle Funds	17,119	20,000	20,000
Miscellaneous	41,516	35,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,018,608**	**19,704,200**	**17,838,200**
Resources Available:	**40,223,645**	**33,292,363**	**34,419,963**
Expenditures:			
Administration	1,398,103	1,546,600	1,373,100
Generation	20,769,778	10,719,400	10,505,900
Distribution	2,346,926	2,297,300	3,110,900
Capital Improvement	693,954	850,000	580,000
Debt Service	424,121	423,700	417,800
Future Projects			17,538,963
Transfers to:			
General Fund	971,100	873,600	891,200
Debt Service Fund	31,500	0	0
VERF Fund	0	0	2,100
Capital Projects Fund			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,635,482**	**16,710,600**	**34,419,963**
Unencumbered Cash Balance Dec 31	13,588,163	16,581,763	0
2021/2022/2023 Budget Authority Amount:	32,590,693	31,534,237	34,419,963

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,617,753	2,361,191	2,501,891
Receipts:			
Grants			
Charges for services	6,431,985	6,775,000	7,135,000
Reimbursed Expenses			
Anticipated bond proceeds		2,570,000	3,937,500
Gain/loss on disposal of asset	60,871	0	
Interest on Idle Funds	1,840	5,000	5,000
Miscellaneous	7,101	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,501,797**	**9,350,000**	**11,077,500**
Resources Available:	**11,119,550**	**11,711,191**	**13,579,391**
Expenditures:			
Administration	1,254,136	1,327,500	1,505,100
Water Treatment	2,258,804	2,284,100	2,366,800
Water Distribution	2,447,327	1,024,000	1,100,700
Capital Improvement Projects	22,521	1,820,000	4,187,500
Debt Service	2,170,071	2,179,600	2,299,900
Future Projects			2,066,791
Transfers to:			
Debt Service Fund	39,700	8,300	8,200
Sewer Fund	500,000	500,000	0
VERF Fund	65,800	65,800	44,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,758,359**	**9,209,300**	**13,579,391**
Unencumbered Cash Balance Dec 31	2,361,191	2,501,891	0
2021/2022/2023 Budget Authority Amount:	13,266,714	11,385,153	13,579,391

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,504,691	-384,693	7,587,207
Receipts:			
Charges for services	5,535,658	5,946,000	6,297,300
Transfer in:			
Water fund	500,000	500,000	0
ARPA Fund	0	0	3,362,726
Reimbursed expense			
Gain/loss on sale of asset	4,700	4,338,000	0
Anticipated debt proceeds			
Debt Proceeds	830,061	3,340,000	437,500
Interest on Idle Funds	1,412	6,000	6,000
Miscellaneous	978	50,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,872,809**	**14,180,000**	**10,103,526**
Resources Available:	**8,377,500**	**13,795,307**	**17,690,733**
Expenditures:			
Administration	1,143,544	1,265,200	1,421,400
Sewer Treatment	1,317,522	1,383,400	1,523,400
Sewer Collection	913,151	763,400	918,700
Capital Improvement Projects	2,563,170	1,467,700	3,930,500
Debt Service	2,696,206	1,231,200	1,522,700
Future Projects			8,255,433
Transfer to:			
Other Project Transfers			
Debt Service Fund	47,900	16,500	16,400
VERF Fund	80,700	80,700	102,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,762,193**	**6,208,100**	**17,690,733**
Unencumbered Cash Balance Dec 31	-384,693	7,587,207	0
2021/2022/2023 Budget Authority Amount:	29,098,248	8,182,991	17,690,733

CPA Summary **See Tab B**

***Res 2073 passed 11/16/20 authorizing G.O. Bonds (NTE $5,150,000) for sewage system improvements**

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,495,755	1,857,235	1,409,235
Receipts:			
Excise Tax	359,835	250,000	200,000
Interest on Idle Funds	1,645	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**361,480**	**252,000**	**202,000**
Resources Available:	**1,857,235**	**2,109,235**	**1,611,235**
Expenditures:			
Capital Outlay:			
167th St-Westside St Rehab	0	700,000	0
Future Projects			1,611,235
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**700,000**	**1,611,235**
Unencumbered Cash Balance Dec 31	1,857,235	1,409,235	0
2021/2022/2023 Budget Authority Amount:	1,505,212	1,910,755	1,611,235

Adopted Budget

Park Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	276,431	394,744	477,944
Receipts:			
Park Impact Fees	164,086	313,900	313,900
Transfers from:			
Capital Projects Fund			
Interest on Idle Funds	327	300	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**164,413**	**314,200**	**314,300**
Resources Available:	**440,844**	**708,944**	**792,244**
Expenditures:			
Transfer to:			
Park Sales Tax Fund			
Capital Improvement Reserve Fund	46,100	231,000	0
Future Projects			792,244
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,100**	**231,000**	**792,244**
Unencumbered Cash Balance Dec 31	394,744	477,944	0
2021/2022/2023 Budget Authority Amount:	438,718	550,331	792,244

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Plaza South CID**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	2,000
Receipts:			
CID Sales Tax	0	60,000	60,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**60,000**	**60,000**
Resources Available:	**0**	**60,000**	**62,000**
Expenditures:			
State Admin Fee	0	1,200	1,200
Project Reimb	0	55,000	55,000
Transfer to:			
General Fund	0	1,800	1,800
Future Projects			4,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**58,000**	**62,000**
Unencumbered Cash Balance Dec 31	0	2,000	0
2021/2022/2023 Budget Authority Amount:	0	60,000	62,000

Adopted Budget

Economic Development	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	153,583	218,415	224,815
Receipts:			
Transient Guest Tax	244,697	226,400	233,000
Interest on Idle Funds	135	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**244,832**	**226,400**	**233,000**
Resources Available:	**398,415**	**444,815**	**457,815**
Expenditures:			
Contractual Services	180,000	220,000	242,500
Future Projectcs			215,315
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**180,000**	**220,000**	**457,815**
Unencumbered Cash Balance Dec 31	218,415	224,815	0
2021/2022/2023 Budget Authority Amount:	265,452	381,983	457,815

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Replacement Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,156,407	3,159,391	3,163,891
Receipts:			
Interest on Idle Funds	2,984	4,500	4,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,984**	**4,500**	**4,500**
Resources Available:	**3,159,391**	**3,163,891**	**3,168,391**
Expenditures:			
Future Projects			3,168,391
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,168,391**
Unencumbered Cash Balance Dec 31	3,159,391	3,163,891	0
2021/2022/2023 Budget Authority Amount:	3,158,334	3,170,407	3,168,391

Adopted Budget

Airport	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	320,265	170,053	397,353
Receipts:			
Charges for services	250,068	254,100	254,400
Grants	810,685	318,000	731,700
Anticipated Bond Proceeds			
Transfers In:			
Electric Fund			
Interest on Idle Funds	289	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,061,042**	**572,600**	**986,600**
Resources Available:	**1,381,307**	**742,653**	**1,383,953**
Expenditures:			
Capital Improvements	349,130	138,000	747,200
Grants			
Debt Payments	46,469	37,200	36,500
Operations	171,949	170,100	191,200
Future Projects			409,053
Transfers Out:			
Electric Fund	585,000	0	0
General Fund	58,706	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,211,254**	**345,300**	**1,383,953**
Unencumbered Cash Balance Dec 31	170,053	397,353	0
2021/2022/2023 Budget Authority Amount:	1,316,725	757,765	1,383,953

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Main Street Marketplace CID**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	113,884	25,364	25,364
Receipts:			
CID Sales Tax	317,640	494,200	501,600
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**317,640**	**494,200**	**501,600**
Resources Available:	**431,524**	**519,564**	**526,964**
Expenditures:			
State Administrative Fee	2,493	9,900	10,000
CID Payment	356,799	459,300	476,900
Contractual Services	35,627	10,500	0
Debt Service			
Transfer to:			
General Fund	11,241	14,500	14,700
Future projects			25,364
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**406,160**	**494,200**	**526,964**
Unencumbered Cash Balance Dec 31	25,364	25,364	0
2021/2022/2023 Budget Authority Amount:	576,284	494,284	526,964

Adopted Budget

Main Street Marketplace TIF	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	121	6,626	6,626
Receipts:			
Property tax increment	113,769	427,800	486,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,769**	**427,800**	**486,000**
Resources Available:	**113,890**	**434,426**	**492,626**
Expenditures:			
TIF increment payment	79,598	399,900	458,100
Contractual services	0	300	300
Transfers out:			
Special Highway Fund	27,666	27,600	27,600
Future projects			6,626
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**107,264**	**427,800**	**492,626**
Unencumbered Cash Balance Dec 31	6,626	6,626	0
2021/2022/2023 Budget Authority Amount:	194,300	427,821	492,626

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waverly Plaza CID**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
CID Sales Tax	0	0	120,000
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**120,000**
Resources Available:	**0**	**0**	**120,000**
Expenditures:			
State Administrative Fee	0	0	2,400
CID Payment	0	0	59,200
Debt Service			
Transfer to:			
General Fund	0	0	3,500
Bond & Interest	0	0	54,900
Future projects			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**120,000**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	120,000

Adopted Budget

Land Bank	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,047	5,052	5,052
Receipts:			
Interest on Idle Funds	5	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5**	**0**	**0**
Resources Available:	**5,052**	**5,052**	**5,052**
Expenditures:			
Contractual Services			2,500
Future projects			2,552
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,052**
Unencumbered Cash Balance Dec 31	5,052	5,052	0
2021/2022/2023 Budget Authority Amount:	2,500	2,547	5,052

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infra Special Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,311,625	1,310,447	1,022,147
Receipts:			
City Sales Tax (.5 cent)	1,463,233	1,537,000	1,539,000
Grants			
Interest on Idle Funds	1,314	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,464,547**	**1,539,000**	**1,541,000**
Resources Available:	**2,776,172**	**2,849,447**	**2,563,147**
Expenditures:			
Capital Projects:			
Sidewalks	330,237	0	0
Trails	0	0	0
Bridges	0	0	0
Prelim design for 167th St	0	400,000	0
Streets	500,100	800,000	800,000
Crosswalk	0	0	0
Celebration Park Improvements	0	0	0
Debt Service	635,388	627,300	628,800
Future Projects			1,134,347
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,465,725**	**1,827,300**	**2,563,147**
Unencumbered Cash Balance Dec 31	1,310,447	1,022,147	0
2021/2022/2023 Budget Authority Amount:	2,319,806	2,341,225	2,563,147

Adopted Budget

Risk Services Internal Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	970,624	1,170,100	1,146,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**970,624**	**1,170,100**	**1,146,500**
Resources Available:	**970,624**	**1,170,100**	**1,146,500**
Expenditures:			
Personal Services	65,898	80,900	81,100
Contractual Services	833,164	1,010,600	1,031,100
Commodities	359	1,100	1,200
General Fund Allocation expense	62,304	68,400	18,500
Building Services Internal Svc Fund chgs	5,774	6,100	11,000
Information Technology Internal Svc Fund chg	3,125	3,000	3,600
Future Projects			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**970,624**	**1,170,100**	**1,146,500**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	1,102,800	1,170,100	1,146,500

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Information Tech Internal Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	841,792	953,800	1,038,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**841,792**	**953,800**	**1,038,300**
Resources Available:	**841,792**	**953,800**	**1,038,300**
Expenditures:			
Personal Services	276,286	293,700	391,200
Contractual Services	447,535	495,700	505,400
Commodities	36,681	73,000	73,000
Capital Outlay	-529	0	0
Building Maintenance Internal Services	6,575	7,300	18,200
Risk Services Internal Services	12,940	15,700	17,100
General Fund Allocation expense	62,304	68,400	33,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**841,792**	**953,800**	**1,038,300**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	849,200	918,100	1,038,300

See Tab C

Adopted Budget

Building Maintenance Internal Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	415,181	437,600	536,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**415,181**	**437,600**	**536,400**
Resources Available:	**415,181**	**437,600**	**536,400**
Expenditures:			
Personal Services	86,598	88,100	70,500
Contractual Services	237,597	245,400	385,600
Commodities	12,967	18,400	18,300
Capital Outlay			
Information Technology Serv. Interna	3,125	3,000	3,600
Risk Services Internal Services	8,798	10,500	9,000
Fleet Internal Services	0	0	2,800
General Fund Allocation Expenses	62,496	68,600	43,000
Transfers Out-VERF	3,600	3,600	3,600
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**415,181**	**437,600**	**536,400**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	418,900	437,600	536,400

CPA Summary

City of Gardner 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Billing Internal Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,141,183	1,153,400	1,033,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,141,183**	**1,153,400**	**1,033,100**
Resources Available:	**1,141,183**	**1,153,400**	**1,033,100**
Expenditures:			
Personal Services	481,141	517,300	474,200
Contractual Services	375,862	343,200	386,700
Commodities	14,092	9,300	10,500
Capital Outlay			
Building Services Internal Service	19,822	20,900	33,500
Information Technology Serv. Internal	66,852	62,800	71,800
Risk Services Internal Services	23,418	28,200	22,100
General Fund Allocation Expenses	151,596	163,300	34,300
Transfers Out-VERF	8,400	8,400	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,141,183**	**1,153,400**	**1,033,100**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	1,195,300	1,153,400	1,033,100

Adopted Budget

Fleet Services	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	0	0	299,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**299,800**
Resources Available:	**0**	**0**	**299,800**
Expenditures:			
Personal Services	0	0	82,500
Contractual Services	0	0	57,000
Commodities	0	0	22,000
Capital Outlay	0	0	0
Building Services Internal Service	0	0	3,400
Information Technology Serv. Internal	0	0	3,600
Risk Services Internal Services	0	0	4,000
General Fund Allocation Expenses	0	0	127,300
Transfers Out	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**299,800**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	299,800

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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**		**ayor's Christmas Tree Fu**		**Special Olympics**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	149,646	Cash Balance Jan 1	32,276	Cash Balance Jan 1	2,398,975	Cash Balance Jan 1	1,242	Cash Balance Jan 1	12,547	2,594,686
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Drug Tax Distribution			34,294							
Interest on Idle Funds	130		48		142		1		12	
Grants										
Special Assessments					27,486					
Transfer in:										
General Fund										
Park Improvement	46,100									
Debt proceeds										
Donations/Contributions							242		1,798	
Total Receipts	46,230	Total Receipts	34,342	Total Receipts	27,628	Total Receipts	243	Total Receipts	1,810	110,253
Resources Available:	195,876	Resources Available:	66,618	Resources Available:	2,426,603	Resources Available:	1,485	Resources Available:	14,357	2,704,939
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	36,525				558,538					
Misc. Commodities			9,420						862	
Trasnfers out	33,901				583,043					
Total Expenditures	70,426	Total Expenditures	9,420	Total Expenditures	1,141,581	Total Expenditures	0	Total Expenditures	862	1,222,289
Cash Balance Dec 31	125,450	Cash Balance Dec 31	57,198	Cash Balance Dec 31	1,285,022	Cash Balance Dec 31	1,485	Cash Balance Dec 31	13,495	**1,482,650** **
										1,482,650 **

**Note: These two block figures should agree.

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	594		102							
Grants	1,681,066									
Transfers in										
General			230,900							
Electric			0							
Water			65,800							
Wastewater			80,700							
Building Services			3,600							
Utility Billing			8,400							
Total Receipts	1,681,660	Total Receipts	389,502	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,071,162
Resources Available:	1,681,660	Resources Available:	389,502	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,071,162
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,681,660	Cash Balance Dec 31	389,502	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**2,071,162** **
										2,071,162 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Gardner

will meet on Tuesday, September 6, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	14,223,049	14.622	16,795,200	14.048	24,021,225	3,627,661	13.048
Debt Service	11,168,959	6.043	9,422,658	5.806	7,849,576	1,614,052	5.806
Library							
Special Highway	7,046,642		3,916,500		6,396,353		
Special Parks	24,365				178,454		
Special Alcohol and Drug	19,200		19,200		214,248		
Electric	26,635,482		16,710,600		34,419,963		
Water	8,758,359		9,209,300		13,579,391		
Sewer	8,762,193		6,208,100		17,690,733		
Street Improvement			700,000		1,611,235		
Park Improvement	46,100		231,000		792,244		
Plaza South CID			58,000		62,000		
Economic Development	180,000		220,000		457,815		
Electric Capital Replacement Reserve					3,168,391		
Airport	1,211,254		345,300		1,383,953		
Main Street Marketplace CID	406,160		494,200		526,964		
Main Street Marketplace TIF	107,264		427,800		492,626		
Waverly Plaza CID					120,000		
Land Bank					5,052		
Infra Special Sales Tax	1,465,725		1,827,300		2,563,147		
Risk Services Internal Service	970,624		1,170,100		1,146,500		
Information Tech Internal Service	841,792		953,800		1,038,300		
Building Maintenance Internal Service	415,181		437,600		536,400		
Utility Billing Internal Service	1,141,183		1,153,400		1,033,100		
Fleet Services					299,800		
Non-Budgeted Funds-A	1,222,289						
Non-Budgeted Funds-B							
Totals	84,645,821	20.665	70,300,058	19.854	119,587,470	5,241,713	18.854
						*Revenue Neutral Rate***	*17.445*
Less: Transfers	6,174,869		6,696,158		5,775,700		
Net Expenditure	78,470,952		63,603,900		113,811,770		
Total Tax Levied	4,764,497		4,895,137		xxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	230,554,082		246,353,587		278,018,718		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	49,180,000	76,605,000	70,505,000
Revenue Bonds	900,000	470,000	0
Other	9,141,812	8,530,826	7,905,171
Lease Purchase Principal	1,800,000	1,588,407	1,371,441
Total	61,021,812	87,194,233	79,781,612

*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 - EXCEED RNR & BUDGET
8/23/22

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 23, 2022

Notary Public

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

L98478
Publication Fees: $34.78

First published in The Legal Record, Tuesday, August 23, 2022.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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City of Gardner

will meet on Tuesday, September 6, 2022 at 7:00 PM at City Hall, 120 E. Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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Lease Purchase Principal	1,800,000		1,588,407		1,371,441		
Total	61,021,812		87,194,233		79,781,612		

*Tax rates are expressed in mills

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

Matt Wolff

City Official Title: Finance Director

8/23

RESOLUTION NO. 2111

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 17.445 mills by the Johnson County Clerk; and

WHEREAS, the Fiscal Year 2023 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 2023 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 6, 2022 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 17.445 mills and levy the proposed tax rate of 18.854 mills for fiscal year 2023 as presented at the September 6, 2022 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, 2022, 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 2023 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 6th day of September, 2022.

SIGNED by the Mayor this 6th day of September, 2022.

[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 6, 2022

Resolution No. 2111

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	6		

Certified:

CITY OF GARDNER
SEAL
KANSAS

ORDINANCE NO. 2742

AN ORDINANCE ADOPTING THE 2023 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 2023 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on September 6, 2022.

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 2023 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 6th day of September, 2022.

SIGNED by the Mayor this 6th day of September, 2022.

(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

Optional Budget Document Checklist

Instructions: The following documents should be provided to the county clerk no later than August 25th (for taxing subdivisions not exceeding the RNR) or October 1st (for taxing subdivisions that proposed exceeding the RNR). If any document is not provided, the county clerk should request the missing document(s) from the taxing subdivision. After the final tax levies are set, the final tax rate and valuation should be written on the budget certificate and the complete budget packet for each taxing subdivision should be provided, electronically, to Municipal Services at ARMunis@ks.gov. Acceptable file types are Excel or Adobe PDF. Documents will be received by Municipal Services as early as November 1st but must be provided no later than December 31st.

Budget Document Review (applicable to all taxing subdivision budgets): Did the County Clerk receive the following completed budget documents?

1. Budget Certificate, signed by the governing body *Note: If the final tax rate exceeds the RNR, verify compliance to the additional checklist items 11-15. If the taxing subdivision did not follow the process prescribed by KSA 79-2988, subsection (b), their tax levy may be limited to the RNR.* ☒ Yes ☐ No

2. Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates ☒ Yes ☐ No

3. Schedule of Transfers *Note: If there are no transfers, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☒ Yes ☐ No

4. Statement of Indebtedness *Note: If there is no indebtedness, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☒ Yes ☐ No

5. Statement of Conditional Lease-Purchase and Certificate of Participation *Note: If there is no indebtedness, the form will remain blank. For transparency, it should be included with the adopted budget documents.* ☒ Yes ☐ No

6. All applicable fund pages *Note: If a fund is reported on the certificate page and/or published hearing notice, the corresponding fund page must be included. This includes tax levy funds, non-tax levy funds, and non-budgeted funds.* ☒ Yes ☐ No

7. Library Grant-in-Aid Worksheet, if the municipality levies for a library ☐ Yes ☒ No
   The City does not levy for a library.
8. Notice of Budget Hearing or Notice of Combined Rate and Budget Hearing ☒ Yes ☐ No

9. Proof of publication for notice of hearing *Note: The publication must have been published at least 10 calendar days prior to the hearing. The proof of publication must be legible with the publication name and date printed on the copy. The proof of publication can either be an Affidavit of Publication from the newspaper or a copy of what was printed in newspaper. The publication name and date should not be handwritten.* ☒ Yes ☐ No

10. Neighborhood Revitalization and/or TIF Estimate Tool, if used ☐ Yes ☒ No
    The Tool was not used.

KSA 79-2988 Review Section (applicable to taxing subdivisions that proposed exceeding the RNR): Were the following actions taken or budget documents received?

11. Action: Did the taxing subdivision notify the county clerk of their intent to exceed the RNR by July 20th? *Note: The taxing subdivision must have been included on the mailed Notice of Estimated Ad Valorem Taxes.*

    ☒ Yes

    ☐ No. The taxing subdivision may be out of compliance with KSA 79-2988.

12. Action: Was the public hearing to consider exceeding the RNR (whether combined with the budget hearing or separate) scheduled for the date, time and location included on the mailed notice to taxpayers? *Note: The newspaper published notice of hearings will confirm scheduled hearing date, time and location.*

    ☒ Yes

    ☐ No. The taxing subdivision may be out of compliance with KSA 79-2988.

13. Document: Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing or Notice of Hearing to Exceed the Revenue Neutral Rate *Note: The publication must have been published at least 10 calendar days prior to the hearing. The proof of publication must be legible with the publication name and date printed on the copy. The proof of publication can either be an Affidavit of Publication from the newspaper or a copy of what was printed in newspaper. The publication name and date should not be handwritten.*

    ☒ Yes

    ☐ No. The taxing subdivision may be out of compliance with KSA 79-2988.

14. Document: Resolution to Exceed RNR *Note: The resolution to exceed the RNR must have been approved at the hearing to consider exceeding the RNR.*

    ☒ Yes

    ☐ No. Request copy of resolution from taxing subdivision. If the resolution was not approved at the hearing, the taxing subdivision may be out of compliance with KSA 79-2988.

15. Document: Record of Roll Call Vote *Note: The roll call vote must be done at the RNR hearing and the record of roll call vote is required to be provided with the budget documents whether the vote on the resolution to exceed the RNR passes or fails.*

    ☒ Yes

    ☐ No. Request a record of roll call vote from the taxing subdivision.

RESOLUTION NO. 2108

A RESOLUTION OF THE CITY OF GARDNER, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Gardner was calculated as 17.445 mills by the Johnson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of 18.854 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Gardner hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 6, 2022, at 7:00 p.m., central standard time, to be held at City Hall, 120 E. Main, Gardner, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Gardner expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 18.854 mills.

Section 3. The Governing Body of the City of Gardner, Kansas directs the City Clerk to provide this resolution to the Johnson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED by the Governing Body of the City of Gardner, Kansas, on July 5, 2022.

CITY OF GARDNER, KANSAS

Mayor

(Seal)

CITY OF GARDNER SEAL KANSAS

ATTEST:

City Clerk