State of Kansas
City

CERTIFICATE

2025

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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	27,429,007	4,327,633	
Debt Service	10-113	7	8,235,023	1,925,638	
Library	12-1220	7			
Special Highway		8	35,554,802		
Special Parks		8	177,683		
Special Alcohol and Drug		9	332,002		
Electric		9	58,761,048		
Water		10	16,355,320		
Sewer		10	18,111,620		
Street Improvement		11	2,961,321		
Park Improvement		11	197,229		
Plaza South CID		12	186,086		
Economic Development		12	877,282		
Electric Capital Replacement Reserve		13	3,690,506		
Airport		13	1,376,292		
Main Street Marketplace CID		14	548,828		
Main Street Marketplace TIF		14	517,989		
Waverly Plaza CID		15			
Land Bank		15	505,202		
Infra Special Sales Tax		16	3,613,492		
Municipalities Fight Addiction		16	83,736		
Risk Services Internal Service		17	1,925,200		
Information Tech Internal Service		17	1,189,300		
Building Maintenance Internal Service		18	836,800		
Utility Billing Internal Service		18	1,293,700		
Fleet Services		19	307,300		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxx	185,066,768	6,253,271	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	16.825
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 30, 2024
Amy Meeker-Berg
County Clerk

Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

CPA Summary

City of Gardner 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,003,352	365,022	0	0	0	0
Debt Service	1,781,246	162,412	0	0	0	0
Library						
TOTAL	5,784,598	527,434	0	0	0	0

County Treas Motor Vehicle Estimate	527,434
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	0.09118
Recreational Vehicle Factor	0.00000
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00000

City of Gardner 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Special Highway	Debt Service	1,224,508	1,138,900	1,136,500	12-1,118
Electric	General	891,200	945,700	1,108,900	12-825d
Electric	VERF	2,100	3,600	3,700	12-1,117
Electric	Airport	-	500,000	-	12-101, Ord 2503
Electric	Sewer	-	-	153,000	12-825d
Airport	Electric	-	-	500,000	12-101, Ord 2503
Economic Development	General	-	-	165,100	Charter Ord. 18
Water	Debt Service	8,200	8,200	8,200	12-825d
Water	Sewer	-	-	153,000	12-825d
Water	VERF	44,400	72,500	74,000	12-1,117
Sewer	Debt Service	16,400	16,500	16,400	12-825d
Sewer	VERF	102,200	66,100	67,400	12-1,117
Park Improvement	Capital Projects Fund	245,000	100,000	-	12-1,118
Plaza South CID	General	2,977	1,500	3,700	12-6a27; 12-6a34
Main Street CID	General	12,120	15,000	15,200	12-6a27; 12-6a34
Main Street TIF	Special Highway	37,157	42,500	40,300	12-1770
ISSTF	Capital Projects Fund	-	160,000	-	12-1,118
Building Maintenance	VERF	3,600	5,500	5,600	12-1,117
Debt Service	BD Capital Projects Fund	7,559	88,300	-	12-1,118
General	Capital Projects Fund	925,000	55,000	-	12-1,118
General	VERF	223,800	280,500	286,100	12-1,117
BD Capital Projects Fund	Debt Service	11,768	88,300	-	12-6a16
	Totals	3,757,989	3,588,100	3,737,100	
	Adjustments		88,300	-	
	Adjusted Totals	3,757,989	3,499,800	3,737,100	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Gardner 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A Refunding (refi 2004D; advance crossover until 2015)	3/27/2013	10/1/2024	2.0-2.25	370,066	35,000	April, Oct.	October	788	35,000	0	0
2014-A USD 231 School Campus BD (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	3,950,000	1,790,000	April, Oct.	October	49,469	280,000	43,168	285,000
2014-A White Drive Sanitary Sewer (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	945,000	425,000	April, Oct.	October	11,744	65,000	10,282	70,000
2014-B Refunding (refi KDOT Loan TR0101)	12/23/2014	10/1/2029	2.0-3.0	695,000	315,000	April, Oct.	October	8,950	50,000	7,700	50,000
2014-B Refunding (refi KDOT Loan TR0106)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,295,000	April, Oct.	October	36,800	200,000	31,800	210,000
2015-A Refunding (refi KDHE 2006 Hillsdale)	7/15/2015	10/1/2025	3.00	3,945,000	890,000	April, Oct.	October	26,700	440,000	13,500	450,000
2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	450,000	April, Oct.	October	13,500	145,000	9,150	150,000
2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	780,000	April, Oct.	October	23,400	145,000	19,050	150,000
2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	280,000	April, Oct.	October	9,100	90,000	6,175	95,000
2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	585,000	April, Oct.	October	14,588	140,000	10,388	145,000
2017-A Partial Net Cash Ref 2009A	12/20/2017	10/1/2024	3.00	2,155,000	445,000	April, Oct.	October	13,350	445,000	0	0
2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	10,390,000	April, Oct.	October	381,100	565,000	352,850	590,000
2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	80,000	April, Oct.	October	4,000	20,000	3,000	20,000
2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	760,000	April, Oct.	October	38,000	175,000	29,250	185,000
2019-B So. Lift Station and Overhead Crane	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,140,000	April, Oct.	October	24,780	220,000	20,380	225,000
2019-E Street Program Phase 4	12/12/2019	10/1/2029	2.0-3.0	860,000	540,000	April, Oct.	October	13,400	85,000	10,850	85,000
2019-E Santa Fe Improvements	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,005,000	April, Oct.	October	24,900	155,000	20,250	160,000
2020-A Water Treatment Plant	5/28/2020	10/1/2040	2.0-3.5	23,905,000	21,400,000	April, Oct.	October	624,363	980,000	590,063	1,010,000
2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	660,000	April, Oct.	October	22,575	85,000	19,600	90,000
2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	1,975,000	April, Oct.	October	67,550	255,000	58,625	265,000
2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	2,395,000	April, Oct.	October	57,650	315,000	48,200	325,000
2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	1,120,000	April, Oct.	October	27,050	145,000	22,700	160,000
2021A Wastewater Sys Improv	8/26/2021	10/1/2031	1.0-3.0	775,000	640,000	April, Oct.	October	14,228	75,000	11,978	75,000
2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	595,000	April, Oct.	October	13,270	70,000	11,170	70,000
2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	2,020,000	April, Oct.	October	42,068	195,000	36,217	200,000
2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	685,000	April, Oct.	October	15,285	80,000	12,885	80,000
2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	2,010,000	April, Oct.	October	41,163	95,000	39,262	95,000
2022A Prarie Trace Waterline	8/10/2022	10/1/2037	3.0-5.0	1,355,000	1,300,000	April, Oct.	October	55,663	65,000	52,413	70,000
2022A Prarie Trace Sewerline	8/10/2022	10/1/2037	3.0-5.0	3,080,000	2,950,000	April, Oct.	October	126,418	155,000	118,668	160,000
2022A Waverly Road Imp	8/10/2022	10/1/2032	5.00	1,360,000	1,260,000	April, Oct.	October	63,000	115,000	57,250	120,000
2022A Main Street Recon	8/10/2022	10/1/2032	5.00	2,680,000	2,485,000	April, Oct.	October	124,250	225,000	113,000	235,000
2022A Refunding 2020C Tuscan Farms Phase 1	8/10/2022	10/1/2042	3.0-5.0	1,015,000	990,000	April, Oct.	October	40,894	35,000	39,144	35,000
2022A Refunding 2020C Tuscan Farms Areawide BD	8/10/2022	10/1/2042	3.0-5.0	1,935,000	1,885,000	April, Oct.	October	77,906	65,000	74,656	70,000
2023A Hilltop Special BD	9/7/2023	10/1/2024	6.00	1,515,000	1,515,000	April, Oct.	October	96,960	1,515,000	0	0
Total G.O. Bonds					**67,090,000**			**2,204,862**	**7,725,000**	**1,893,624**	**5,930,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State of KS Revolv Loan - 2006 (Bull Creek Lift) C20 1721 01	11/6/2006	9/1/2027	2.40	3,483,009	700,555	March, Sept.	March, Sept	15,811	168,285	11,744	172,773
State of KS Revolv Loan- 2012 (Big Bull Cr WWTP) C20 1956-01	8/7/2012	3/1/2034	2.05	10,167,808	5,907,873	March, Sept.	March, Sept	118,546	503,539	108,163	515,186
Total Other					**6,608,428**			**134,357**	**671,824**	**119,907**	**687,959**
Total Indebtedness					**73,698,428**			**2,339,219**	**8,396,824**	**2,013,531**	**6,617,959**

City of Gardner 2025

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 2024	Payments Due 2024	Payments Due 2025
Land	12/29/2016	120	1.75-3.10%	678,000	216,000	70,000	72,000
Golf Course Renovations	6/1/2018	124	4.69%	1,218,000	689,000	125,000	131,000
Skid Steer Lease	4/25/2019	60	3.64%	45,000	9,666	9,666	0
				Totals	**914,666**	**204,666**	**203,000**

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

City of Gardner 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,818,092	8,374,675	7,320,275
Receipts:			
Ad Valorem Tax	3,578,316	3,977,569	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	-6,422	12,400	12,000
Motor Vehicle Tax	381,794	382,000	365,022
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Sales and Use Taxes:			
City Sales Tax	3,205,131	3,205,000	3,301,000
City Use Tax	1,496,991	1,557,000	1,635,000
Franchise Tax	327,114	334,000	341,000
Intergovernmental:			
County Sales Tax	2,294,770	2,295,000	2,364,000
County Use Tax	798,654	839,000	881,000
Grants	330,171	325,000	335,000
Local Alcohol Liquor Tax	64,130	67,000	70,000
Licenses and Permits	403,623	404,000	411,000
Charges for Services:			
General Fund Cost Allocation	1,863,384	2,123,600	2,226,400
Recreation Charges	842,510	840,000	864,000
Inspection Fees	34,500	140,000	140,000
Fines and Fees	627,122	646,000	666,000
Transfers In:			
Electric Transfer	891,200	945,700	1,108,900
Economic Dev Transfer			165,100
Airport Transfer			
Main St Marketplace CID	12,120	15,000	15,200
Main St Marketplace TIF			
Plaza South CID Transfer	2,977	1,500	3,700
Waverly Plaza CID Transfer			
Capital Lease Proceeds			
Sale of City Property	45,976	28,000	
In Lieu of Taxes (IRB)	25,831	25,831	54,277
Interest on Idle Funds	572,647	542,000	406,000
Neighborhood Revitalization Rebate			0
Miscellaneous	335,212	97,200	416,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,127,751**	**18,802,800**	**15,781,099**
Resources Available:	**26,945,843**	**27,177,475**	**23,101,374**

City of Gardner

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	26,945,843	27,177,475	23,101,374
Expenditures:			
Administration	2,021,216	2,382,700	2,390,500
Finance	1,495,318	1,711,300	1,870,400
Community Development	1,038,824	1,287,900	1,439,200
Police	6,441,937	7,557,400	7,912,800
Public Works	2,795,321	3,213,300	3,303,700
Parks & Recreation	3,000,530	3,016,600	2,988,700
Capital Outlay	629,222	352,500	361,900
Debt Service			
Transfer to:			
Capital Projects Fund	925,000	55,000	
VERF	223,800	280,500	286,100
Future Projects			6,875,707
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,571,168**	**19,857,200**	**27,429,007**
Unencumbered Cash Balance Dec 31	8,374,675	7,320,275	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	24,021,225	27,255,692	27,429,007
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,429,007
		Tax Required	4,327,633
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,327,633

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,930,143	2,556,523	3,373,123
Receipts:			
Ad Valorem Tax	1,547,374	1,769,707	xxxxxxxxxxxxxxxxx
Delinquent Tax	(4,370)		
.25% PS County Sales Tax	618,682	619,000	638,000
Motor Vehicle Tax	157,823	157,500	162,412
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Assessments	1,276,083	1,258,600	789,100
Transfer In:			
Special Highway Fund	1,224,508	1,138,900	1,136,500
Electric Fund			
Water Fund	8,200	8,200	8,200
Sewer Fund	16,400	16,500	16,400
Waverly Plaza CID			
Street Improvement Fund			
Park Improvement Fund			
BD Capital Projects Fund (Non Bud A)	11,768	88,300	
Other			
Bond Proceeds	1,428,271	1,642,500	
In Lieu of Taxes (IRB)	24,150	11,493	24,150
Interest on Idle Funds	201,508	194,000	243,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,510,397**	**6,904,700**	**3,017,762**
Resources Available:	**8,440,540**	**9,461,223**	**6,390,885**
Expenditures:			
Debt Payments	5,876,458	6,088,100	4,198,100
Future Debt Payments			4,036,923
GO Bonds issued			
Cost of issuance			
Transfer Out to BD Capital Projects Fund	7,559		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**5,884,017**	**6,088,100**	**8,235,023**
Unencumbered Cash Balance Dec 31	2,556,523	3,373,123	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,849,576	9,075,943	8,235,023
		Non-Appropriated Balance	81,500
		Total Expenditure/Non-Appr Balance	8,316,523
		Tax Required	1,925,638
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,925,638

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	5,386,795	5,407,802	1,929,902	
Receipts:				
State of Kansas Gas Tax	645,644	645,600	608,000	override formula to reflect amount budgeted
County Transfers Gas		0	0	
Grant-CARS	142,671	671,500	420,000	
Grant-MARC		66,200	6,173,800	
KDOT		4,750,000	20,363,800	
Special County Sales & Use Tax	618,686	641,000	673,000	
Transfer from Main St TIF	37,157	42,500	40,300	
Anticipated reimb from bond proceeds			5,250,000	
Contribution from developer				
Interest on Idle Funds	184,910	270,000	96,000	
Interest on Project Funds	36,666			
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**1,665,734**	**7,086,800**	**33,624,900**	
Resources Available:	**7,052,529**	**12,494,602**	**35,554,802**	
Expenditures:				
I-35 (191st) and Gardner Rd Realignment	72			
Moonlight (I-35 - Buffalo Tr) - CARS	285,406			
Center St Sidewalks	132,271			
Main St (Sycamore to Tracks 3 phases)	2,470			
Center St Rehab (Warren to 167th)		1,343,000		
Gardner Rd Bridge over I-35		8,000,000	28,200,000	
US 56 Signal Interconnection		82,800	217,200	
I-35 and US 56 Interchange			182,000	
Cherokee Rehab			840,000	
Debt Payments				
Transfer to:				
Debt Service Fund	1,224,508	1,138,900	1,136,500	
Future Projects			4,979,102	
Cash Reserve (2025 column)				0
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,644,727**	**10,564,700**	**35,554,802**	
Unencumbered Cash Balance Dec 31	5,407,802	1,929,902	0	
2023/2024/2025 Budget Authority Amount:	6,396,353	41,135,695	35,554,802	

Adopted Budget

Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	129,489	186,683	102,683
Receipts:			
Special Alcohol Tax	64,130	67,000	70,000
Interest on Idle Funds	7,464	9,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,594**	**76,000**	**75,000**
Resources Available:	**201,083**	**262,683**	**177,683**
Expenditures:			
Building and Grounds	14,400		
Capital Outlay Equipment		160,000	70,000
Future Projects			107,683
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,400**	**160,000**	**177,683**
Unencumbered Cash Balance Dec 31	186,683	102,683	0
2023/2024/2025 Budget Authority Amount:	178,454	249,389	177,683

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	160,462	202,502	249,502
Receipts:			
Special Alcohol Tax	64,130	67,000	70,000
Interest on Idle Funds	8,174	10,000	12,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,304**	**77,000**	**82,500**
Resources Available:	**232,766**	**279,502**	**332,002**
Expenditures:			
Contractual Services	30,264	30,000	34,000
Future Projects			298,002
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,264**	**30,000**	**332,002**
Unencumbered Cash Balance Dec 31	202,502	249,502	0
2023/2024/2025 Budget Authority Amount:	214,248	253,162	332,002

Adopted Budget

Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,725,435	13,239,648	14,499,148
Receipts:			
Charges for Services	19,258,885	21,174,900	21,140,900
Debt sale proceeds			21,891,000
Transfer In: Airport Fund			500,000
Interest on Idle Funds	615,733	662,000	725,000
Miscellaneous	45,440	45,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,920,058**	**21,881,900**	**44,261,900**
Resources Available:	**32,645,493**	**35,121,548**	**58,761,048**
Expenditures:			
Administration	1,299,726	1,869,600	2,048,400
Generation	12,387,754	12,258,800	12,534,000
Distribution	3,212,358	3,623,000	3,565,600
Capital Improvement	1,194,932	1,000,000	22,683,000
Debt Service	417,775	421,700	424,800
Future Projects			16,239,648
Transfers to:			
General Fund	891,200	945,700	1,108,900
Wastewater Fund			153,000
VERF Fund	2,100	3,600	3,700
Capital Projects Fund			
Airport Fund		500,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,405,845**	**20,622,400**	**58,761,048**
Unencumbered Cash Balance Dec 31	13,239,648	14,499,148	0
2023/2024/2025 Budget Authority Amount:	34,419,963	27,588,335	58,761,048

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,836,311	3,829,320	2,484,320
Receipts:			
Charges for services	7,710,061	8,140,000	8,397,000
Debt sale proceeds		3,500,000	5,350,000
Interest on Idle Funds	163,860	191,000	124,000
Miscellaneous	29,640		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,903,561**	**11,831,000**	**13,871,000**
Resources Available:	**11,739,872**	**15,660,320**	**16,355,320**
Expenditures:			
Administration	1,372,114	1,671,400	1,461,900
Water Treatment	2,688,953	3,211,200	3,959,700
Water Distribution	1,228,487	1,313,300	1,594,900
Capital Improvement Projects	274,448	4,600,000	4,250,000
Debt Service	2,293,950	2,299,400	2,560,000
Future Projects			2,293,620
Transfers to:			
Debt Service Fund	8,200	8,200	8,200
Sewer Fund			153,000
VERF Fund	44,400	72,500	74,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,910,552**	**13,176,000**	**16,355,320**
Unencumbered Cash Balance Dec 31	3,829,320	2,484,320	0
2023/2024/2025 Budget Authority Amount:	13,579,391	14,495,911	16,355,320

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,639,036	8,925,194	9,275,620
Receipts:			
Charges for services	6,733,066	7,054,000	7,216,000
Grants		3,000,000	850,000
Debt sale proceeds		51,475,000	
Transfers In:			
Electric fund			153,000
Water fund			153,000
Interest on Idle Funds	460,278	446,000	464,000
Interest on Project Funds	5,199		
Miscellaneous	4,750		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,203,293**	**61,975,000**	**8,836,000**
Resources Available:	**15,842,329**	**70,900,194**	**18,111,620**
Expenditures:			
Administration	1,194,082	1,543,200	1,384,700
Sewer Treatment	1,295,676	1,474,200	1,738,800
Sewer Collection	574,716	807,300	1,174,100
Capital Improvement Projects	2,220,928	56,202,974	1,550,000
Debt Service	1,513,133	1,514,300	5,019,200
Future Projects			7,161,020
Transfer to:			
Debt Service Fund	16,400	16,500	16,400
VERF Fund	102,200	66,100	67,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,917,135**	**61,624,574**	**18,111,620**
Unencumbered Cash Balance Dec 31	8,925,194	9,275,620	0
2023/2024/2025 Budget Authority Amount:	17,690,733	47,381,336	18,111,620

See Tab C

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Street Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,863,450	2,128,721	2,772,321
Receipts:			
Excise Tax	171,003	537,600	50,000
Interest on Idle Funds	94,268	106,000	139,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**265,271**	**643,600**	**189,000**
Resources Available:	**2,128,721**	**2,772,321**	**2,961,321**
Expenditures:			
Capital Outlay:			
167th St-Westside St Rehab			
Future Projects			2,961,321
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,961,321**
Unencumbered Cash Balance Dec 31	2,128,721	2,772,321	0
2023/2024/2025 Budget Authority Amount:	1,611,235	2,167,450	2,961,321

Adopted Budget

Park Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	543,412	366,729	49,329
Receipts:			
Park Impact Fees	42,671	159,600	145,900
Interest on Idle Funds	25,646	18,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**68,317**	**177,600**	**147,900**
Resources Available:	**611,729**	**544,329**	**197,229**
Expenditures:			
Transfer to:			
Park Sales Tax Fund			
Capital Improvement Reserve Fund	245,000	100,000	
Contractual Services		395,000	
Future Projects			197,229
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**245,000**	**495,000**	**197,229**
Unencumbered Cash Balance Dec 31	366,729	49,329	0
2023/2024/2025 Budget Authority Amount:	792,244	797,412	197,229

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Plaza South CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	13,786	61,286
Receipts:			
CID Sales Tax	17,100	50,000	124,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,100**	**50,000**	**124,800**
Resources Available:	**17,100**	**63,786**	**186,086**
Expenditures:			
State Admin Fee	337	1,000	2,500
Project Reimb			150,000
Transfer to:			
General Fund	2,977	1,500	3,700
Future Projects			29,886
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,314**	**2,500**	**186,086**
Unencumbered Cash Balance Dec 31	13,786	61,286	0
2023/2024/2025 Budget Authority Amount:	62,000	124,400	186,086

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	333,176	409,282	539,282
Receipts:			
Transient Guest Tax	309,869	305,000	311,000
Interest on Idle Funds	16,176	20,000	27,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**326,045**	**325,000**	**338,000**
Resources Available:	**659,221**	**734,282**	**877,282**
Expenditures:			
Contractual Services	249,939	195,000	195,000
Transfer to:			
General Fund			165,100
Future Projects			517,182
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**249,939**	**195,000**	**877,282**
Unencumbered Cash Balance Dec 31	409,282	539,282	0
2023/2024/2025 Budget Authority Amount:	457,815	634,676	877,282

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Replacement Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,187,564	3,347,506	3,514,506
Receipts:			
Interest on Idle Funds	159,942	167,000	176,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**159,942**	**167,000**	**176,000**
Resources Available:	**3,347,506**	**3,514,506**	**3,690,506**
Expenditures:			
Future Projects			3,690,506
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,690,506**
Unencumbered Cash Balance Dec 31	3,347,506	3,514,506	0
2023/2024/2025 Budget Authority Amount:	3,168,391	3,370,564	3,690,506

Adopted Budget

Airport	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	397,776	184,592	144,892
Receipts:			
Charges for services	259,504	293,400	293,400
Grants	71,920	173,100	931,000
Transfer In: Electric Fund		500,000	0
Interest on Idle Funds	23,415	9,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**354,839**	**975,500**	**1,231,400**
Resources Available:	**752,615**	**1,160,092**	**1,376,292**
Expenditures:			
Capital Improvements	372,810	742,400	480,000
Debt Payments	36,488	35,800	
Operations	158,725	237,000	254,500
Future Projects			141,792
Transfer out: Electric Fund			500,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**568,023**	**1,015,200**	**1,376,292**
Unencumbered Cash Balance Dec 31	184,592	144,892	0
2023/2024/2025 Budget Authority Amount:	1,383,953	998,276	1,376,292

See Tab C

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Main Street Marketplace CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,730	32,128	32,128
Receipts:			
CID Sales Tax	412,102	509,100	516,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**412,102**	**509,100**	**516,700**
Resources Available:	**442,832**	**541,228**	**548,828**
Expenditures:			
State Administrative Fee	8,118	10,200	10,300
CID Payment	389,046	483,900	491,200
Legal Services	1,420		
Debt Service			
Transfer to:			
General Fund	12,120	15,000	15,200
Future projects			32,128
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**410,704**	**509,100**	**548,828**
Unencumbered Cash Balance Dec 31	32,128	32,128	0
2023/2024/2025 Budget Authority Amount:	526,964	514,530	548,828

Adopted Budget

Main Street Marketplace TIF	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,411	18,889	18,889
Receipts:			
Property Tax Increment	188,379	492,500	499,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**188,379**	**492,500**	**499,100**
Resources Available:	**197,790**	**511,389**	**517,989**
Expenditures:			
TIF increment payment	141,744	450,000	458,800
Transfers out:			
Special Highway Fund	37,157	42,500	40,300
General Fund			
Future projects			18,889
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**178,901**	**492,500**	**517,989**
Unencumbered Cash Balance Dec 31	18,889	18,889	0
2023/2024/2025 Budget Authority Amount:	492,626	495,311	517,989

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waverly Plaza CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
CID Sales Tax			
Anticipated Debt Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
State Administrative Fee			
CID Payment			
Debt Service			
Transfer to:			
General Fund			
Bond & Interest			
Future projects			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	120,000	0	0

Adopted Budget

Land Bank	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,097	505,202	505,202
Receipts:			
Donations and Contributions	500,000		
Interest on Idle Funds	253		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**500,253**	**0**	**0**
Resources Available:	**505,350**	**505,202**	**505,202**
Expenditures:			
Contractual Services	148		
Future projects			505,202
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**148**	**0**	**505,202**
Unencumbered Cash Balance Dec 31	505,202	505,202	0
2023/2024/2025 Budget Authority Amount:	5,052	2,597	505,202

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infra Special Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,654,299	1,924,992	1,869,492
Receipts:			
City Sales Tax (.5 cent)	1,602,566	1,603,000	1,651,000
Interest on Idle Funds	94,977	96,000	93,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,697,543**	**1,699,000**	**1,744,000**
Resources Available:	**3,351,842**	**3,623,992**	**3,613,492**
Expenditures:			
Capital Projects:			
Sidewalks	4,070		
Trails			
Bridges			
Prelim design for 167th St			
Streets	793,992	970,000	970,000
Crosswalk			
Celebration Park Improvements			
Debt Service	628,788	624,500	624,800
Future Projects			2,018,692
Transfer out: CIP Reserve		160,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,426,850**	**1,754,500**	**3,613,492**
Unencumbered Cash Balance Dec 31	1,924,992	1,869,492	0
2023/2024/2025 Budget Authority Amount:	2,563,147	3,826,499	3,613,492

Adopted Budget

Municipalities Fight Addiction	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,497	67,936	83,736
Receipts:			
Operating Contributions	62,439	15,800	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,439**	**15,800**	**0**
Resources Available:	**67,936**	**83,736**	**83,736**
Expenditures:			
Operating Supplies			83,736
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**83,736**
Unencumbered Cash Balance Dec 31	67,936	83,736	0
2023/2024/2025 Budget Authority Amount:	0	57,297	83,736

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Risk Services Internal Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,044,956	1,696,400	1,925,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,044,956**	**1,696,400**	**1,925,200**
Resources Available:	**1,044,956**	**1,696,400**	**1,925,200**
Expenditures:			
Personnel Services	82,665	91,000	91,000
Contractual Services	929,554	1,556,800	1,750,100
Commodities	903	10,200	5,700
General Fund Allocation expense	18,504	21,100	78,400
Building Services Internal Svc Fund chgs	10,135	12,200	
Information Technology Internal Svc Fund chg	3,195	5,100	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,044,956**	**1,696,400**	**1,925,200**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	1,146,500	1,518,000	1,925,200

See Tab C

Adopted Budget

Information Tech Internal Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,000,407	1,259,500	1,189,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,000,407**	**1,259,500**	**1,189,300**
Resources Available:	**1,000,407**	**1,259,500**	**1,189,300**
Expenditures:			
Personnel Services	402,699	568,800	553,800
Contractual Services	463,269	514,700	385,100
Commodities	69,201	21,000	31,000
Capital Outlay	-529	78,000	80,000
Building Maintenance Internal Services	16,767	20,700	24,000
Risk Services Internal Services	15,604	18,100	26,300
General Fund Allocation expense	33,396	38,200	89,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,000,407**	**1,259,500**	**1,189,300**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	1,038,300	1,343,700	1,189,300

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Building Maintenance Internal Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	492,895	700,900	836,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**492,895**	**700,900**	**836,800**
Resources Available:	**492,895**	**700,900**	**836,800**
Expenditures:			
Personnel Services	95,728	180,100	170,500
Contractual Services	320,819	390,600	289,300
Commodities	15,544	28,500	28,500
Capital Outlay		30,000	285,000
Information Technology Serv. Internal	3,195	5,100	0
Risk Services Internal Services	8,213	9,300	15,300
Fleet Internal Services	2,800	3,100	0
General Fund Allocation Expenses	42,996	48,700	42,600
Transfers Out-VERF	3,600	5,500	5,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**492,895**	**700,900**	**836,800**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	536,400	666,000	836,800

See Tab C

Adopted Budget

Utility Billing Internal Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges for Services	1,019,275	1,208,500	1,293,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,019,275**	**1,208,500**	**1,293,700**
Resources Available:	**1,019,275**	**1,208,500**	**1,293,700**
Expenditures:			
Personnel Services	490,157	544,000	545,700
Contractual Services	373,207	465,500	501,400
Commodities	19,586	7,500	4,500
Capital Outlay	-12,717	0	
Building Services Internal Service	30,859	37,300	38,700
Information Technology Serv. Internal	63,717	91,500	37,700
Risk Services Internal Services	20,170	23,200	22,700
General Fund Allocation Expenses	34,296	39,500	143,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,019,275**	**1,208,500**	**1,293,700**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	1,033,100	1,196,700	1,293,700

See Tab C

CPA Summary

City of Gardner 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fleet Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Charges for Services	299,180	320,400	307,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**299,180**	**320,400**	**307,300**
Resources Available:	**299,180**	**320,400**	**307,300**
Expenditures:			
Personnel Services	85,602	98,400	89,300
Contractual Services	34,630	56,700	47,000
Commodities	41,683	23,200	39,600
General Fund Allocation Expenses	127,296	128,900	116,100
Building Services Internal Service	3,128	4,000	3,500
Information Technology Serv. Internal	3,195	5,100	5,400
Risk Services Internal Services	3,646	4,100	6,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**299,180**	**320,400**	**307,300**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	299,800	320,400	307,300

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Vehicle & Equipment Replacement Fund**		**Capital Projects**		**Law Enforcement Trust**		**BD Capital Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,362,726	Cash Balance Jan 1	396,519	Cash Balance Jan 1	855,210	Cash Balance Jan 1	34,151	Cash Balance Jan 1	60,507	4,709,113
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	249,120					
		Interest on Idle Funds	37,963	Interest on Idle Funds	95,425	Interest on Idle Funds	1,714	Interest on Project Funds	8,271	
		Transfers in:		Transfers in:				Transfers in:		
		General	223,800	General	925,000			Debt Service	7,559	
		Electric	2,100	Park Improvement	245,000			Debt proceeds	92,062	
		Water	44,400							
		Sewer	102,200							
		Building Services	3,600							
Total Receipts	0	Total Receipts	414,063	Total Receipts	1,514,545	Total Receipts	1,714	Total Receipts	107,892	2,038,214
Resources Available:	3,362,726	Resources Available:	810,582	Resources Available:	2,369,755	Resources Available:	35,865	Resources Available:	168,399	6,747,327
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay:		Capital Outlay	1,107,751			Capital Outlay	27,290	
		Equipment	159,859					Trasnfers out:		
		Vehicles	555,114					Debt Service	11,768	
Total Expenditures	0	Total Expenditures	714,973	Total Expenditures	1,107,751	Total Expenditures	0	Total Expenditures	39,058	1,861,782
Cash Balance Dec 31	3,362,726	Cash Balance Dec 31	95,609	Cash Balance Dec 31	1,262,004	Cash Balance Dec 31	35,865	Cash Balance Dec 31	129,341	**4,885,545** **
										4,885,545 **

**Note: These two block figures should agree.

CPA Summary

City of Gardner

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Olympics										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,162	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		18,162
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	727									
Donations/Contributions	7,581									
Total Receipts	8,308	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,308
Resources Available:	26,470	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	26,470
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc. Commodities	21,423									
Total Expenditures	21,423	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	21,423
Cash Balance Dec 31	5,047	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**5,047** **
										5,047 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Gardner

will meet on Tuesday, September 3, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	18,571,168	12.941	19,857,200	12.678	27,429,007	4,327,633	12.678
Debt Service	5,884,017	5.758	6,088,100	5.641	8,235,023	1,925,638	5.641
Library							
Special Highway	1,644,727		10,564,700		35,554,802		
Special Parks	14,400		160,000		177,683		
Special Alcohol and Drug	30,264		30,000		332,002		
Electric	19,405,845		20,622,400		58,761,048		
Water	7,910,552		13,176,000		16,355,320		
Sewer	6,917,135		61,624,574		18,111,620		
Street Improvement					2,961,321		
Park Improvement	245,000		495,000		197,229		
Plaza South CID	3,314		2,500		186,086		
Economic Development	249,939		195,000		877,282		
Electric Capital Replacement F					3,690,506		
Airport	568,023		1,015,200		1,376,292		
Main Street Marketplace CID	410,704		509,100		548,828		
Main Street Marketplace TIF	178,901		492,500		517,989		
Waverly Plaza CID							
Land Bank	148				505,202		
Infra Special Sales Tax	1,426,850		1,754,500		3,613,492		
Municipalities Fight Addiction					83,736		
Risk Services Internal Service	1,044,956		1,696,400		1,925,200		
Information Tech Internal Serv	1,000,407		1,259,500		1,189,300		
Building Maintenance Internal	492,895		700,900		836,800		
Utility Billing Internal Service	1,019,275		1,208,500		1,293,700		
Fleet Services	299,180		320,400		307,300		
Non-Budgeted Funds-A	1,861,782						
Non-Budgeted Funds-B	21,423						
Totals	69,200,905	18.699	141,772,474	18.319	185,066,768	6,253,271	18.319
						*Revenue Neutral Rate***	*16.825*
Less: Transfers	3,757,98(		3,588,10(		3,737,10(		
Net Expenditure	65,442,916		138,184,374		181,329,668		
Total Tax Levied	5,241,713		5,784,598		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	280,332,852		316,180,687		341,347,892		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	70,505,000	72,865,000	67,090,000
Revenue Bonds	0	0	0
Other	7,905,171	7,264,493	6,608,428
Lease Purchase Principal	1,371,441	1,146,535	914,666
Total	79,781,612	81,276,028	74,613,094

*Tax rates are expressed in mills

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

Matt Wolff

City Official Title: Finance Director

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

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

Proof of Publication

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

HEARING TO EXCEED REVENUE NEUTRAL RATE & BUDGET HEARING
8/20/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 20, 2024

Notary Public

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

L19809
Publication Fees: $57.81

First published in The Legal Record, Tuesday, August 20, 2024.

State of Kansas
City

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Total	79,781,612	81,276,028	74,613,094

*Tax rates are expressed in mills

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

Matt Wolff
City Official Title: Finance Director

8/20

RESOLUTION NO. 2150

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

WHEREAS, the Revenue Neutral Rate for the City of Gardner, Kansas ("City") was calculated as 16.825 mills by the Johnson County Clerk; and

WHEREAS, the Fiscal Year 2025 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 2025 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 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

SECTION ONE: The City of Gardner, Kansas ("City"), a municipal corporation, does hereby authorize levying a property tax rate exceeding the Revenue Neutral Rate of 16.825 mills and levy the proposed tax rate of 18.319 mills for fiscal year 2025 as presented at the September 3, 2024 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, 2024, 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 2025 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 3rd day of September, 2024.

SIGNED by the Mayor this 3rd day of September, 2024.

[SEAL]



CITY OF GARDNER, KANSAS

Todd Winters, Mayor

ATTEST:

Renee Rich, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney

GARDNER KANSAS
Blazing New Trails

Roll Call Vote

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

Hearing to exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2150			
Governing Body Member	Yes	No	No Vote
Mayor Todd Winters			X
Council President Mark Baldwin	X		
Council Vice-President Kacy Deaton	X		
Councilmember Steve Shute		X	
Councilmember Steve McNeer	X		
Councilmember Mark Wiehn	X		
TOTAL	4	1	1

Certified:

_____

ORDINANCE NO. 2809

AN ORDINANCE ADOPTING THE 2025 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 2025 budget; and

WHEREAS, said public hearing was properly held before the Governing Body on September 3, 2024.

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 2025 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 3rd day of September, 2024.

SIGNED by the Mayor this 3rd day of September, 2024.

(SEAL)

CITY OF GARDNER, KANSAS

Todd Winters, Mayor

Attest:

Renee Rich, City Clerk

Approved as to form:

Ryan B. Denk, City Attorney