

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes	224,400	230,104	253,144	212,180	0	212,180	0	
3130 Sales and use tax	450,043	460,142	439,681	390,000	0	390,000	0	
3137 TRT Grant	0	265,000	593,941	255,000	0	346,441	0	
3155 Resort tax	698,097	714,729	721,074	567,308	0	593,530	0	
3156 Resort-PPAL Tax	317,248	324,864	327,765	250,000	0	250,000	0	
3170 Transportation Tax	40,418	41,401	40,223	25,000	0	25,000	0	
3180 TRT Tax	374,504	229,111	233,901	170,000	0	170,000	0	
Total Taxes	2,104,710	2,265,351	2,609,729	1,869,488	0	1,987,151	0	
Licenses and permits								
3210 Business licenses	14,395	15,590	17,090	10,000	0	10,000	0	
3215 Short-term rental license	86,531	100,603	339,712	60,000	0	250,000	0	
3221 Building permits	475,101	265,163	190,450	200,000	0	200,000	0	
3229 Land use permits	49,029	28,470	12,880	20,000	0	10,000	0	
3230 Fire Department Impact Fees	(6,873)	2,657	6,065	0	0	0	0	
Total Licenses and permits	618,183	412,484	566,197	290,000	0	470,000	0	
Intergovernmental revenue								
3343.3 State grant	52,181	36,511	450,000	500,000	0	100,000	0	
3356 Class C road allotment	63,177	66,645	99,661	50,000	0	50,000	0	
3371 Local grants	101,750	0	0	50,000	0	0	0	
Total Intergovernmental revenue	217,108	103,156	549,661	600,000	0	150,000	0	
Charges for services								
3410 Inspection fees	5,303	41,217	33,185	30,000	0	30,000	0	
3411 Plan Review Fees	0	38,612	60,299	20,000	0	40,000	0	
3471 Rasberry Days festival	62,091	58,152	50,585	60,000	0	60,000	0	
3475 Pool	9,869	3,306	0	0	0	0	0	
3477 Special Event Permits	900	950	900	1,000	0	1,000	0	
3478 Recreation Programs	1,280	1,190	1,480	1,000	0	1,000	0	
Total Charges for services	79,443	143,427	146,449	112,000	0	132,000	0	
Miscellaneous revenue								
3479 Beautification	0	2,350	895	1,000	0	1,000	0	
3610 Interest revenue	17,872	148,913	200,000	80,000	0	80,000	0	
3610.3 Road impact fee interest	18,883	53,692	68,423	10,000	0	10,000	0	
3610.7 Park impact fee interest	209	1,851	1,705	200	0	200	0	
3620 Facility Rentals	5,905	3,265	2,270	2,500	0	2,500	0	
3630 rents, monthly	22,308	24,099	20,479	16,000	0	16,000	0	
3640 Sales of capital assets	0	0	111,000	0	0	0	0	
3690 Miscellaneous revenue	126,292	13,979	30,490	180,000	0	50,000	0	
3801.3 Road impact fee	567,384	206,050	108,513	125,000	0	100,000	0	
3801.7 Park impact fee	20,286	19,489	5,211	10,000	0	10,000	0	
3802.2 Library-General Revenue	2,263	1,620	1,334	2,000	0	2,000	0	
3802.4 Library-Book/Video Sales	350	261	240	300	0	300	0	
3802.7 Library-donations	25	340	470	0	0	0	0	

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3802.8 Library-Fund Raisers	0	45	5	0	0	0	0	
3802.9 Library - Part-Time Senior Help	75	0	0	0	0	0	0	
3810.110 Code Enforcement Revenue	17,990	8,150	18,537	5,000	0	5,000	0	
Total Miscellaneous revenue	799,843	484,104	569,572	432,000	0	277,000	0	
Contributions and transfers								
3821 Transfer from RDA fund	100,566	0	0	0	0	0	0	
3880 Road balance appropriated	0	0	0	436,650	0	720,054	0	
3890 Fund balance appropriated	0	0	0	600,000	0	300,000	0	
Total Contributions and transfers	100,566	0	0	1,036,650	0	1,020,054	0	
Total Revenue:	3,919,854	3,408,521	4,441,607	4,340,138	0	4,036,205	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	25,794	31,366	37,194	30,800	0	42,800	0	
4111.130 Council benefits	1,973	2,329	2,822	3,210	0	3,210	0	
4141.110 Administrative wages	99,126	99,860	107,049	117,700	0	135,940	0	
4141.120 Admin Retirement & Aflac	0	17,135	7,789	20,000	0	20,000	0	
4141.130 Administrative benefits	41,696	8,451	25,513	30,000	0	30,000	0	
4141.230 Admin travel, conf. and training	22,854	14,000	11,236	20,000	0	20,000	0	
4141.240 Admin office supplies expense	6,731	11,885	14,443	14,000	0	14,000	0	
4141.250 Admin postage	1,876	1,419	1,361	4,000	0	4,000	0	
4141.310 Admin professional services	62,079	68,215	91,108	70,000	0	70,000	0	
4141.312 Admin Attorney	2,987	3,600	15,821	5,000	0	50,000	0	
4141.314 Admin Engineer	21,861	52,088	64,930	60,000	0	75,000	0	
4141.315 Admin Fire Inspections	21,880	25,937	36,178	30,000	0	35,000	0	
4141.319 Admin Board of Adjustments	367	122	82	1,000	0	1,000	0	
4141.510 Admin insurance, prop & liability	53,896	44,625	14,337	45,000	0	45,000	0	
4141.515 Admin Unemployment Insurance	2,458	3,507	2,590	3,800	0	3,800	0	
4141.610 Admin miscellaneous	55,223	21,153	62,563	60,000	0	60,000	0	
4141.620 Admin Bank Fees	58,998	27,916	19,372	40,000	0	40,000	0	
4141.800 Admin-Economic Development/Advertising	0	1,341	0	0	0	0	0	
4142.110 Bldg Inspector wages	25,541	51,818	37,092	49,500	0	49,500	0	
4142.111 Bldg inspect support & part-time	22,152	15,321	16,318	17,325	0	17,325	0	
4142.130 Bldg. Inspector Benefits	6,249	6,519	5,232	8,000	0	8,000	0	
4142.131 Bldg inspect support & part-time benefits	5,720	3,680	3,915	6,000	0	6,000	0	
4142.250 Building Inspector Expenses	1,641	5,087	7,811	5,000	0	5,000	0	
4142.255 Building Inspector Travel/Training	598	51	4,606	1,000	0	5,000	0	
4142.260 Bldg Insp. Surcharges (State)	3,081	2,288	1,992	5,000	0	5,000	0	
4142.290 Bldg Inspector Fuel	197	0	0	500	0	500	0	
4142.295 Bldg Inspector Vehicle Maintenance	728	0	0	1,000	0	1,000	0	
4142.314 Bldg Inspector Contract Wages	52,356	73,691	72,971	71,000	0	80,000	0	
4170.240 Elections	485	0	0	500	0	500	0	
4210.110 Grant Projects	10,680	0	405,214	500,000	0	10,000	0	
4210.740 Admin Capital outlay	979	0	0	0	0	0	0	
4210.800 Admin Donations	0	500	0	0	0	0	0	
Total Administrative	610,210	593,904	1,069,539	1,219,335	0	837,575	0	

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Buildings and grounds								
4160.270 Bldgs & grnds maintenance & materials	16,324	60,827	19,028	60,000	0	60,000	0	
4160.280 Bldgs & grnds utilities	39,817	43,841	46,068	44,000	0	48,000	0	
4160.810 Bldgs & grnds building note principal	21,669	22,384	23,123	23,000	0	23,000	0	
4160.820 Bldgs & grnds bulding note interest	11,712	10,997	10,258	12,000	0	12,000	0	
Total Buildings and grounds	89,521	138,048	98,476	139,000	0	143,000	0	
Planning and zoning								
4141.320 Admin Planning Commission	6,404	3,995	4,454	6,000	0	6,000	0	
Total Planning and zoning	6,404	3,995	4,454	6,000	0	6,000	0	
Total General government	706,135	735,948	1,172,468	1,364,335	0	986,575	0	
Public safety								
4230.110 Code Enforcement Wages	25,970	39,661	43,891	43,450	0	46,492	0	
4230.120 Code Enforcement Benefits	5,860	8,719	6,877	9,000	0	9,000	0	
4230.130 Code Enforcement Expenditures	5,444	12,403	7,357	12,500	0	12,500	0	
Police								
4180 Rich County Sheriff	0	0	0	50,000	0	50,000	0	
Total Police	0	0	0	50,000	0	50,000	0	
Public health								
4410.452 State of Emergency Expense	0	0	3,118	10,000	0	10,000	0	
4410.460 Food Pantry	0	0	1,225	15,000	0	7,000	0	
Total Public health	0	0	4,342	25,000	0	17,000	0	
Total Public safety	37,275	60,784	62,468	139,950	0	134,992	0	
Highways and public works								
Highways								
4410.110 Public works wages	141,433	179,091	185,408	225,500	0	241,285	0	
4410.130 Public works benefits	33,247	38,480	42,166	41,000	0	41,000	0	
4410.250 Public works equipment maintenance & mate	20,734	36,616	78,794	37,000	0	50,000	0	
4410.255 Public works fuel	16,615	24,745	12,124	35,000	0	35,000	0	
4410.257 Public Works GIS Expense	0	956	5,511	0	0	0	0	
4410.300 Public Works Miscellaneous	25,731	639	2,855	17,953	0	17,953	0	
4410.450 Public works street maintenance	364,697	278,438	449,278	500,000	0	500,000	0	
4410.455 Public works snow removal	8,238	14,951	6,551	30,000	0	30,000	0	
4410.457 Public works bike path & sidewalks	45,243	58,499	13,566	150,000	0	150,000	0	
4410.470 Public works rent of equipment	77,118	44,975	41,033	30,000	0	50,000	0	
4410.740 Public works equipment purchase Capital Out	0	0	330,834	275,000	0	275,000	0	
Total Highways	733,056	677,391	1,168,121	1,341,453	0	1,390,238	0	
Sanitation								
4570.110 Sanitation	12,388	10,747	6,510	18,000	0	18,000	0	
Total Sanitation	12,388	10,747	6,510	18,000	0	18,000	0	
Total Highways and public works	745,444	688,138	1,174,631	1,359,453	0	1,408,238	0	
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	100,913	101,109	100,401	470,000	0	500,000	0	

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4510.740 Parks Capital outlay	323,920	341,980	938,735	500,000	0	500,000	0	
Total Parks	424,833	443,089	1,039,137	970,000	0	1,000,000	0	
Recreation								
4560.525 Special Events - Christmas	6,838	8,660	10,808	9,000	0	9,000	0	
4560.526 Special Events - Entertainment	25,676	49,498	32,901	45,000	0	45,000	0	
4560.550 Special Events - Easter	418	427	1,006	800	0	800	0	
4560.615 Raspberry Days	41,035	45,033	45,419	60,000	0	60,000	0	
4560.700 Beautification	222	9,649	12,023	15,000	0	15,000	0	
4590.110 Arts	0	0	0	600	0	600	0	
4590.115 Recreation	9,301	8,296	5,895	11,000	0	11,000	0	
Total Recreation	83,489	121,563	108,052	141,400	0	141,400	0	
Library								
4580.110 Library Director Salaries & Wages	18,642	19,951	28,394	38,000	0	38,000	0	
4580.120 Library Help Salaries & Wages	4,067	5,665	8,519	20,000	0	20,000	0	
4580.130 Library Benefits	5,169	5,259	8,029	7,000	0	7,000	0	
4580.250 Library Operations-advertising	119	138	0	800	0	800	0	
4580.251 Library Operations-postage/po box	49	162	226	300	0	300	0	
4580.252 Library Operations-supplies,misc	3,155	1,839	3,035	30,000	0	30,000	0	
4580.253 Library Operations-telecommunications	1,239	1,453	1,150	1,800	0	1,800	0	
4580.254 Library Operations-travel & dues	0	0	284	600	0	600	0	
4580.255 Library Operations-special projects & progra	14,126	(6,598)	2,261	55,545	0	55,545	0	
4580.350 Library Technology-website	0	0	0	250	0	250	0	
4580.351 Library-Technology-relicensing	1,071	0	1,214	1,905	0	1,905	0	
4580.352 Library-Technology-Equipment/operating sup	489	0	0	2,300	0	2,300	0	
4580.353 Library Technology-prof & tec services	0	1,218	67	2,500	0	2,500	0	
4580.450 Library Collections-Books	3,897	3,651	4,338	4,000	0	4,000	0	
4580.860 Library capital outlay-Bldg. A	0	0	1,290	200,000	0	200,000	0	
Total Library	52,022	32,738	58,807	365,000	0	365,000	0	
Pool								
4610.230 Pool Wages	57,605	30,534	0	0	0	0	0	
4610.240 Pool Benefits	8,514	3,825	0	0	0	0	0	
4610.250 Pool Expenses	42,133	33,574	200	0	0	0	0	
Total Pool	108,252	67,933	200	0	0	0	0	
Total Culture and recreation	668,597	665,324	1,206,195	1,476,400	0	1,506,400	0	
Transfers								
4895 Trans to Capital Projects Fund	0	10,000	0	0	0	0	0	
Total Transfers	0	10,000	0	0	0	0	0	
Total Expenditures:	2,157,452	2,160,193	3,615,762	4,340,138	0	4,036,205	0	
Total Change In Net Position	1,762,402	1,248,329	825,845	0	0	0	0	

Garden City
Budgeting Worksheet
21 RDA Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Tax increment	1,293	0	0	0	0	0	0	
Total Taxes	1,293	0	0	0	0	0	0	
Interest								
3610 Interest revenue	347	0	0	0	0	0	0	
Total Interest	347	0	0	0	0	0	0	
Total Revenue:	1,639	0	0	0	0	0	0	
Expenditures:								
General government								
Administrative								
4141.310 RDA Professional services	500	0	0	0	0	0	0	
4141.740 RDA Capital Outlay	100,566	0	0	0	0	0	0	
Total Administrative	101,066	0	0	0	0	0	0	
Total General government	101,066	0	0	0	0	0	0	
Transfers								
4810 Transfer to general fund	100,566	0	0	0	0	0	0	
Total Transfers	100,566	0	0	0	0	0	0	
Total Expenditures:	201,632	0	0	0	0	0	0	
Total Change In Net Position	(199,993)	0	0	0	0	0	0	

Garden City
Budgeting Worksheet
30 Debt Service Fund SID - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3690 Miscellaneous revenues	20	0	0	0	0	0	0	
Total Miscellaneous revenue	20	0	0	0	0	0	0	
Total Revenue:	20	0	0	0	0	0	0	
Total Change In Net Position	20	0	0	0	0	0	0	

Garden City
Budgeting Worksheet
41 Capital Projects - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810 Transfer from General Fund	0	10,000	0	0	0	0	0	
3890 Budgeted increase in fund balance	0	0	0	550,000	0	550,000	0	
Total Contributions and transfers	0	10,000	0	550,000	0	550,000	0	
Total Revenue:	0	10,000	0	550,000	0	550,000	0	
Total Change In Net Position	0	10,000	0	550,000	0	550,000	0	
Income or Expense								
Non-Operating Items:								
Non-operating expense								
4410-750 Capital outlay -Parks	0	161,328	529,841	550,000	0	550,000	0	
Total Non-operating expense	0	161,328	529,841	550,000	0	550,000	0	
Total Non-Operating Items:	0	161,328	529,841	550,000	0	550,000	0	
Total Income or Expense	0	161,328	529,841	550,000	0	550,000	0	

Garden City
Budgeting Worksheet
51 Water Fund - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,338,807	1,332,164	1,458,657	1,104,750	0	1,137,894	0	
5141 Water income - City	20,803	4,383	2,019	10,000	0	10,000	0	
5310 Connection fees	28,200	10,650	5,049	20,000	0	10,000	0	
5490 Other operating income - Miscellaneous	73,152	24,992	45,452	65,000	0	65,000	0	
Total Operating income	1,460,962	1,372,189	1,511,176	1,199,750	0	1,222,894	0	
Operating expense								
6300.110 Water wages	197,746	247,433	253,633	272,250	0	291,250	0	
6300.130 Water employee benefits	18,609	48,423	62,145	61,000	0	61,000	0	
6300.240 Office supplies-water	9,247	15,084	28,882	15,000	0	15,000	0	
6300.245 Postage	4,506	1,419	4,769	7,000	0	7,000	0	
6300.250 Maintenance of water system	51,271	34,137	104,795	35,000	0	70,000	0	
6300.252 Water-travel, conference & training	2,584	11,565	5,663	20,000	0	20,000	0	
6300.255 Fuel expense-water	16,625	24,745	12,124	25,000	0	25,000	0	
6300.256 Vehicle Expense - Water	6,194	11,415	18,496	20,000	0	20,000	0	
6300.260 Public Works Building	1,913	1,600	0	5,000	0	5,000	0	
6300.280 Utilities-water	29,751	39,455	33,307	40,000	0	40,000	0	
6300.310 Professional services	32,130	41,426	12,606	42,000	0	33,000	0	
6300.312 Ent. Attorney	0	250	0	5,000	0	5,000	0	
6300.314 Ent. Engineer	46,363	8,063	46,079	11,000	0	34,144	0	
6300.350 GIS Expense	0	0	0	2,000	0	2,000	0	
6300.455 Materials and Supplies	129,837	92,096	119,609	91,000	0	121,000	0	
6300.456 Blue Stakes	494	1,201	392	1,000	0	1,000	0	
6300.460 Contracted services	2,786	41,332	21,885	30,000	0	30,000	0	
6300.470 Rental of equipment	20,448	7,029	26,696	16,000	0	16,000	0	
6300.480 Tools	1,888	1,719	1,630	4,000	0	4,000	0	
6300.485 Clothing	0	266	0	0	0	0	0	
6300.490 Safety	1,916	2,809	3,836	4,000	0	4,000	0	
6300.510 Insurance	0	0	856	24,000	0	14,000	0	
6300.610 Miscellaneous expense	50,021	19,300	44,451	32,500	0	32,500	0	
6300.690 Depreciation expense	346,059	350,881	0	215,000	0	215,000	0	
6300.695 Bank Fees	48,817	11,327	10,344	16,000	0	16,000	0	
6300.700 Ent. Imp Fee Expense	0	10,267	5,697	0	0	0	0	
6300.710 Ent. Capital Projects	0	0	34,010	100,000	0	35,000	0	
6300.750 Treatment Plant	49,429	41,325	25,141	60,000	0	60,000	0	
6300.760 Treatment Plant - Utilities	41,549	48,484	32,902	46,000	0	46,000	0	
Total Operating expense	1,110,181	1,113,051	909,951	1,199,750	0	1,222,894	0	
Total Income From Operations:	350,781	259,138	601,226	0	0	0	0	
Non-Operating Items:								
Non-operating income								
5520 Impact fee-water	890,954	334,597	185,735	267,000	0	267,000	0	
5535 Water Share Transfers	48,250	0	0	0	0	0	0	
5610 Interest income	8,450	89,089	90,378	10,000	0	10,000	0	
5611 Impact fee interest-water	8,294	76,963	75,434	5,000	0	5,000	0	

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5800 Fund Balance Appropriation - PTIF	0	0	0	248,000	0	248,000	0	
Total Non-operating income	955,948	500,649	351,547	530,000	0	530,000	0	
Non-operating expense								
5830 Trans to Capital Equipment PTIF	0	0	0	100,000	0	100,000	0	
6300.820 Interest on long-term debt	121,072	133,364	124,255	155,000	0	155,000	0	
6300.825 Principle on long-term debt	0	0	0	275,000	0	275,000	0	
Total Non-operating expense	121,072	133,364	124,255	530,000	0	530,000	0	
Total Non-Operating Items:	834,876	367,285	227,293	0	0	0	0	
Total Income or Expense	1,185,657	626,423	828,518	0	0	0	0	

Garden City
Budgeting Worksheet
61 Beach Access - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services								
3470 Beach access revenue	750	650	0	0	0	10,500	0	
Total Charges for services	750	650	0	0	0	10,500	0	
Total Revenue:	750	650	0	0	0	10,500	0	
Expenditures:								
Culture and recreation								
Recreation								
4560.111 Beach access wages	0	0	0	0	0	5,000	0	
4560.131 Beach access benefits	0	0	0	0	0	500	0	
4560.250 Beach Access Expenses	3,171	0	0	0	0	4,500	0	
4560.260 Beach Access, Prof Services, Legal	0	0	0	0	0	500	0	
Total Recreation	3,171	0	0	0	0	10,500	0	
Total Culture and recreation	3,171	0	0	0	0	10,500	0	
Total Expenditures:	3,171	0	0	0	0	10,500	0	
Total Change In Net Position	(2,421)	650	0	0	0	0	0	

Garden City
Budgeting Worksheet
91 General Fixed Assets - 07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Worksheet</u> <u>Notes</u>
Change In Net Position								
Expenditures:								
Miscellaneous								
4101 Pension Admin	(24,073)	(9,455)	0	0	0	0	0	
4201 Pension Public Safety	(1,363)	(535)	0	0	0	0	0	
4401 Pension Streets	(19,985)	(7,850)	0	0	0	0	0	
Total Miscellaneous	(45,421)	(17,840)	0	0	0	0	0	
Total Expenditures:	(45,421)	(17,840)	0	0	0	0	0	
Total Change In Net Position	45,421	17,840	0	0	0	0	0	