

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes	230,104	258,695	252,799	212,180	0	235,681	0	
3130 Sales and use tax	460,142	488,647	403,141	390,000	0	390,000	0	
3155 Resort tax	714,729	784,756	645,047	593,530	0	593,530	0	
3156 Resort-PPAL Tax	324,864	356,705	293,189	250,000	0	250,000	0	
3170 Transportation Tax	41,401	44,670	36,685	25,000	0	25,000	0	
3180 TRT Tax	229,111	256,099	194,684	170,000	0	170,000	0	
Total Taxes	2,000,351	2,189,573	1,825,545	1,640,710	0	1,664,211	0	
Licenses and permits								
3210 Business licenses	15,590	17,850	17,152	10,000	0	10,000	0	
3215 Short-term rental license	100,603	365,623	325,279	250,000	0	250,000	0	
3221 Building permits	265,163	195,031	202,156	200,000	0	200,000	0	
3229 Land use permits	28,470	13,680	7,700	10,000	0	10,000	0	
3230 Fire Department Impact Fees	2,657	6,462	1,394	0	0	0	0	
Total Licenses and permits	412,484	598,646	553,682	470,000	0	470,000	0	
Intergovernmental revenue								
3137 TRT Grant	265,000	593,941	144,020	346,441	0	346,441	0	
3343.3 State grant	36,511	450,000	255,448	100,000	0	100,000	0	
3356 Class C road allotment	66,645	112,266	87,074	50,000	0	50,000	0	
Total Intergovernmental revenue	368,156	1,156,207	486,542	496,441	0	496,441	0	
Charges for services								
3410 Inspection fees	41,217	34,585	36,240	30,000	0	32,000	0	
3411 Plan Review Fees	38,612	61,384	59,012	40,000	0	50,000	0	
3471 Rasberry Days festival	58,152	58,089	83,195	60,000	0	60,000	0	
3475 Pool	3,306	0	(75)	0	0	0	0	
3477 Special Event Permits	950	1,500	250	1,000	0	1,000	0	
3478 Recreation Programs	1,190	1,480	2,129	1,000	0	1,000	0	
Total Charges for services	143,427	157,037	180,751	132,000	0	144,000	0	
Miscellaneous revenue								
3479 Beautification	2,350	920	137	1,000	0	1,000	0	
3610 Interest revenue	148,913	241,203	187,145	80,000	0	90,000	0	
3610.3 Road impact fee interest	53,692	82,131	51,183	10,000	0	10,000	0	
3610.7 Park impact fee interest	1,851	1,832	513	200	0	200	0	
3620 Facility Rentals	3,265	2,460	2,105	2,500	0	2,500	0	
3630 rents, monthly	24,099	23,020	17,412	16,000	0	16,000	0	
3640 Sales of capital assets	0	111,000	0	0	0	0	0	
3690 Miscellaneous revenue	13,979	53,116	6,236	50,000	0	50,000	0	
3801.3 Road impact fee	206,050	111,409	93,715	100,000	0	100,000	0	
3801.7 Park impact fee	19,489	5,320	5,392	10,000	0	10,000	0	
3802.2 Library-General Revenue	1,620	1,723	1,945	2,000	0	2,000	0	
3802.4 Library-Book/Video Sales	261	248	516	300	0	300	0	
3802.7 Library-donations	340	470	390	0	0	0	0	
3802.8 Library-Fund Raisers	45	5	0	0	0	0	0	

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3810.110 Code Enforcement Revenue	8,150	21,162	16,354	5,000	0	5,000	0	
Total Miscellaneous revenue	484,104	656,020	383,043	277,000	0	287,000	0	
Contributions and transfers								
3880 Road balance appropriated	0	0	0	720,054	0	720,054	0	
3890 Fund balance appropriated	0	0	0	300,000	0	300,000	0	
Total Contributions and transfers	0	0	0	1,020,054	0	1,020,054	0	
Total Revenue:	3,408,521	4,757,483	3,429,563	4,036,205	0	4,081,706	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	31,366	44,573	42,765	42,800	0	44,940	0	
4111.130 Council benefits	2,329	3,387	3,020	3,210	0	3,210	0	
4141.110 Administrative wages	99,860	115,925	108,197	135,940	0	142,737	0	
4141.120 Admin Retirement & Aflac	17,135	9,986	17,576	20,000	0	20,000	0	
4141.130 Administrative benefits	8,451	24,840	24,404	30,000	0	30,000	0	
4141.230 Admin travel, conf. and training	14,000	12,186	12,626	20,000	0	20,000	0	
4141.240 Admin office supplies expense	11,885	15,381	4,965	14,000	0	14,000	0	
4141.250 Admin postage	1,419	1,383	599	4,000	0	4,000	0	
4141.310 Admin professional services	68,215	94,022	78,640	70,000	0	70,000	0	
4141.312 Admin Attorney	3,600	16,422	(585)	50,000	0	50,000	0	
4141.314 Admin Engineer	52,088	3,939	(10,776)	75,000	0	50,000	0	
4141.315 Admin Fire Inspections	25,937	40,527	32,535	35,000	0	35,000	0	
4141.319 Admin Board of Adjustments	122	82	0	1,000	0	1,000	0	
4141.510 Admin insurance, prop & liability	44,625	14,337	45,400	45,000	0	47,000	0	
4141.515 Admin Unemployment Insurance	3,507	2,590	1,774	3,800	0	3,800	0	
4141.610 Admin miscellaneous	21,153	56,666	27,276	60,000	0	60,000	0	
4141.620 Admin Bank Fees	27,916	18,645	19,702	40,000	0	40,000	0	
4141.800 Admin-Economic Development/Advertising	1,341	0	0	0	0	0	0	
4142.110 Bldg Inspector wages	51,818	41,984	69,613	49,500	0	51,975	0	
4142.111 Bldg inspect support & part-time	15,321	17,681	17,383	17,325	0	17,325	0	
4142.130 Bldg. Inspector Benefits	6,519	4,521	16,002	8,000	0	8,000	0	
4142.131 Bldg inspect support & part-time benefits	3,680	4,242	4,009	6,000	0	6,300	0	
4142.250 Building Inspector Expenses	5,087	8,816	12,202	5,000	0	5,000	0	
4142.255 Building Inspector Travel/Training	51	4,606	511	5,000	0	5,000	0	
4142.260 Bldg Insp. Surcharges (State)	2,288	1,992	1,494	5,000	0	5,000	0	
4142.290 Bldg Inspector Fuel	0	0	107	500	0	500	0	
4142.295 Bldg Inspector Vehicle Maintenance	0	0	0	1,000	0	1,000	0	
4142.314 Bldg Inspector Contract Wages	73,691	82,277	70,442	80,000	0	80,000	0	
4170.240 Elections	0	0	0	500	0	2,000	0	
4210.110 Grant Projects	0	455,862	318,517	10,000	0	10,000	0	
4210.800 Admin Donations	500	0	0	0	0	0	0	
Total Administrative	593,904	1,096,870	918,401	837,575	0	827,787	0	
Buildings and grounds								
4160.270 Bldgs & grnds maintenance & materials	60,827	20,064	13,330	60,000	0	60,000	0	
4160.280 Bldgs & grnds utilities	43,841	47,724	48,490	48,000	0	48,000	0	

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4160.740 Bldg & grnds capital outlay	0	13,484	1,438	0	0	0	0	
4160.810 Bldgs & grnds building note principal	22,384	23,123	18,965	23,000	0	23,000	0	
4160.820 Bldgs & grnds building note interest	10,997	10,258	13,399	12,000	0	14,000	0	
Total Buildings and grounds	138,048	114,652	95,622	143,000	0	145,000	0	
Planning and zoning								
4141.320 Admin Planning Commission	3,995	4,454	4,639	6,000	0	6,000	0	
Total Planning and zoning	3,995	4,454	4,639	6,000	0	6,000	0	
Total General government	735,948	1,215,976	1,018,662	986,575	0	978,787	0	
Public safety								
4220.410 Public Safety & Emerg. Serv. Grant	0	245	0	0	0	0	0	
4230.110 Code Enforcement Wages	39,661	47,791	54,858	46,492	0	48,817	0	
4230.120 Code Enforcement Benefits	8,719	7,459	9,845	9,000	0	9,000	0	
4230.130 Code Enforcement Expenditures	12,403	8,362	4,484	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	3,118	75	10,000	0	10,000	0	
4410.460 Food Pantry	0	2,454	1,297	7,000	0	7,000	0	
Total Public health	0	5,571	1,372	17,000	0	17,000	0	
Total Public safety	60,784	69,428	70,559	134,992	0	137,317	0	
Highways and public works								
Highways								
4410.110 Public works wages	179,091	208,443	230,465	241,285	0	253,349	0	
4410.130 Public works benefits	38,480	41,590	52,276	41,000	0	50,000	0	
4410.250 Public works equipment maintenance & mate	36,616	78,844	22,128	50,000	0	50,000	0	
4410.255 Public works fuel	24,745	15,449	15,223	35,000	0	35,000	0	
4410.257 Public Works GIS Expense	956	6,563	632	0	0	0	0	
4410.300 Public Works Miscellaneous	639	2,855	37,407	17,953	0	17,953	0	
4410.410 Public Works Weed Control	0	0	0	0	0	20,000	0	
4410.450 Public works street maintenance	278,438	270,067	262,419	500,000	0	500,000	0	
4410.454 Public Works Streets Capital Outlay	0	0	157,863	0	0	0	0	
4410.455 Public works snow removal	14,951	6,551	4,810	30,000	0	30,000	0	
4410.457 Public works bike path & sidewalks	58,499	13,566	234,099	150,000	0	150,000	0	
4410.470 Public works rent of equipment	44,975	64,033	34,500	50,000	0	50,000	0	
4410.730 Public works street improvement CO	0	295,285	0	0	0	0	0	
4410.740 Public works equipment purchase Capital Out	0	367,488	24,867	275,000	0	275,000	0	
4510.350 Street Lights	0	0	10	0	0	0	0	
Total Highways	677,391	1,370,734	1,076,698	1,390,238	0	1,431,302	0	
Sanitation								
4570.110 Sanitation	10,747	7,510	10,155	18,000	0	18,000	0	
Total Sanitation	10,747	7,510	10,155	18,000	0	18,000	0	
Total Highways and public works	688,138	1,378,244	1,086,853	1,408,238	0	1,449,302	0	
Culture and recreation								

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Parks								
4510.250 Parks maintenance and supplies	101,109	45,795	101,941	500,000	0	500,000	0	
4510.740 Parks Capital outlay	341,980	1,149,294	804,523	500,000	0	500,000	0	
Total Parks	443,089	1,195,089	906,463	1,000,000	0	1,000,000	0	
Recreation								
4560.525 Special Events - Christmas	8,660	10,808	6,046	9,000	0	9,000	0	
4560.526 Special Events - Entertainment	49,498	32,901	56,359	45,000	0	45,000	0	
4560.550 Special Events - Easter	427	1,006	1,121	800	0	800	0	
4560.615 Raspberry Days	45,033	42,950	41,021	60,000	0	60,000	0	
4560.700 Beautification	9,649	15,880	8,874	15,000	0	15,000	0	
4590.110 Arts	0	0	0	600	0	600	0	
4590.115 Recreation	8,296	6,195	7,531	11,000	0	11,000	0	
Total Recreation	121,563	109,739	120,951	141,400	0	141,400	0	
Library								
4580.110 Library Director Salaries & Wages	19,951	32,006	40,894	38,000	0	39,900	0	
4580.120 Library Help Salaries & Wages	5,665	10,257	21,017	20,000	0	21,000	0	
4580.130 Library Benefits	5,259	8,473	13,487	7,000	0	14,000	0	
4580.250 Library Operations-advertising	138	0	0	800	0	800	0	
4580.251 Library Operations-postage/po box	162	245	115	300	0	300	0	
4580.252 Library Operations-supplies,misc	1,839	4,624	1,597	30,000	0	30,000	0	
4580.253 Library Operations-telecommunications	1,453	1,255	1,173	1,800	0	1,800	0	
4580.254 Library Operations-travel & dues	0	509	0	600	0	600	0	
4580.255 Library Operations-special projects & progra	(6,598)	9,550	3,129	55,545	0	55,545	0	
4580.350 Library Technology-website	0	0	317	250	0	250	0	
4580.351 Library-Technology-relicensing	0	1,214	1,258	1,905	0	1,905	0	
4580.352 Library-Technology-Equipment/operating sup	0	1,503	808	2,300	0	2,300	0	
4580.353 Library Technology-prof & tec services	1,218	67	751	2,500	0	2,500	0	
4580.450 Library Collections-Books	3,651	5,491	1,754	4,000	0	4,000	0	
4580.451 Library collections-video material	0	0	310	0	0	0	0	
4580.860 Library capital outlay-Bldg. A	0	0	7,371	200,000	0	200,000	0	
Total Library	32,738	75,194	93,981	365,000	0	374,900	0	
Pool								
4610.230 Pool Wages	30,534	0	0	0	0	0	0	
4610.240 Pool Benefits	3,825	0	0	0	0	0	0	
4610.250 Pool Expenses	33,574	200	0	0	0	0	0	
Total Pool	67,933	200	0	0	0	0	0	
Total Culture and recreation	665,324	1,380,222	1,121,395	1,506,400	0	1,516,300	0	
Transfers								
4895 Trans to Capital Projects Fund	10,000	0	0	0	0	0	0	
Total Transfers	10,000	0	0	0	0	0	0	
Total Expenditures:	2,160,193	4,043,869	3,297,469	4,036,205	0	4,081,706	0	
Total Change In Net Position	1,248,329	713,613	132,094	0	0	0	0	

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Budgeting Worksheet
21 RDA Fund - 07/01/2025 to 06/30/2026
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	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Interest								
3610 Interest revenue	0	0	0	0	0	0	0	
Total Interest	0	0	0	0	0	0	0	
Total Revenue:	0	0	0	0	0	0	0	
Total Change In Net Position	0	0	0	0	0	0	0	

Garden City
Budgeting Worksheet
41 Capital Projects - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810 Transfer from General Fund	10,000	0	0	0	0	0	0	
3890 Budgeted increase in fund balance	0	0	0	0	0	550,000	0	
Total Contributions and transfers	10,000	0	0	0	0	550,000	0	
Total Revenue:	10,000	0	0	0	0	550,000	0	
Total Change In Net Position	10,000	0	0	0	0	550,000	0	
Income or Expense								
Non-Operating Items:								
Non-operating expense								
4410.750 Capital outlay -Parks	161,328	529,841	165,800	0	0	550,000	0	
4410.760 Capital outlay - Bike Path & Trails	0	116,700	0	0	0	0	0	
Total Non-operating expense	161,328	646,541	165,800	0	0	550,000	0	
Total Non-Operating Items:	161,328	646,541	165,800	0	0	550,000	0	
Total Income or Expense	161,328	646,541	165,800	0	0	550,000	0	

Garden City
Budgeting Worksheet
51 Water Fund - 07/01/2025 to 06/30/2026
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	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,332,164	1,606,046	1,658,005	1,137,894	0	1,152,456	0	
5141 Water income - City	4,383	2,071	0	10,000	0	10,000	0	
5310 Connection fees	10,650	5,499	3,450	10,000	0	10,000	0	
5490 Other operating income - Miscellaneous	24,992	64,437	60,266	65,000	0	65,000	0	
Total Operating income	1,372,189	1,678,052	1,721,721	1,222,894	0	1,237,456	0	
Operating expense								
6300.110 Water wages	247,433	275,313	274,294	291,250	0	305,812	0	
6300.130 Water employee benefits	48,423	56,956	65,533	61,000	0	61,000	0	
6300.240 Office supplies-water	15,084	9,209	35,256	15,000	0	15,000	0	
6300.245 Postage	1,419	4,791	4,482	7,000	0	7,000	0	
6300.250 Maintenance of water system	34,137	86,400	135,675	70,000	0	70,000	0	
6300.252 Water-travel, conference & training	11,565	5,663	5,302	20,000	0	20,000	0	
6300.255 Fuel expense-water	24,745	15,449	15,221	25,000	0	25,000	0	
6300.256 Vehicle Expense - Water	11,415	19,096	6,574	20,000	0	20,000	0	
6300.260 Public Works Building	1,600	0	103,469	5,000	0	5,000	0	
6300.280 Utilities-water	39,455	37,014	33,399	40,000	0	40,000	0	
6300.310 Professional services	41,426	29,866	23,160	33,000	0	33,000	0	
6300.312 Ent. Attorney	250	0	1,968	5,000	0	5,000	0	
6300.314 Ent. Engineer	8,063	20,887	11,614	34,144	0	34,144	0	
6300.350 GIS Expense	0	0	0	2,000	0	2,000	0	
6300.455 Materials and Supplies	92,096	124,529	175,670	121,000	0	121,000	0	
6300.456 Blue Stakes	1,201	392	814	1,000	0	1,000	0	
6300.460 Contracted services	41,332	21,885	1,568	30,000	0	30,000	0	
6300.470 Rental of equipment	7,029	26,696	(400)	16,000	0	16,000	0	
6300.480 Tools	1,719	2,087	791	4,000	0	4,000	0	
6300.485 Clothing	266	0	0	0	0	0	0	
6300.490 Safety	2,809	4,663	975	4,000	0	4,000	0	
6300.510 Insurance	0	856	0	14,000	0	14,000	0	
6300.610 Miscellaneous expense	19,300	38,487	22,574	32,500	0	32,500	0	
6300.690 Depreciation expense	350,881	378,233	0	215,000	0	215,000	0	
6300.695 Bank Fees	11,327	16,050	8,241	16,000	0	16,000	0	
6300.700 Ent. Imp Fee Expense	10,267	5,697	0	0	0	0	0	
6300.710 Ent. Capital Projects	0	4,971	50,928	35,000	0	35,000	0	
6300.750 Treatment Plant	41,325	48,438	32,638	60,000	0	60,000	0	
6300.760 Treatment Plant - Utilities	48,484	35,630	42,112	46,000	0	46,000	0	
Total Operating expense	1,113,051	1,269,260	1,051,855	1,222,894	0	1,237,456	0	
Total Income From Operations:	259,138	408,792	669,866	0	0	0	0	
Non-Operating Items:								
Non-operating income								
5520 Impact fee-water	334,597	200,607	186,480	267,000	0	267,000	0	
5610 Interest income	89,089	110,062	101,677	10,000	0	10,000	0	
5611 Impact fee interest-water	76,963	87,629	37,057	5,000	0	5,000	0	
5800 Fund Balance Appropriation - PTIF	0	0	0	248,000	0	248,000	0	

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Budgeting Worksheet
51 Water Fund - 07/01/2025 to 06/30/2026
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	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
5810 Transfer from General Fund	0	0	128,187	0	0	0	0	
Total Non-operating income	500,649	398,299	453,401	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	133,364	139,360	91,660	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	133,364	139,360	91,660	530,000	0	530,000	0	
Total Non-Operating Items:	367,285	258,939	361,741	0	0	0	0	
Total Income or Expense	626,423	667,731	1,031,607	0	0	0	0	

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Budgeting Worksheet
61 Beach Access - 07/01/2025 to 06/30/2026
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Change In Net Position								
Revenue:								
Charges for services								
3470 Beach access revenue	650	0	300	0	0	10,500	0	
Total Charges for services	650	0	300	0	0	10,500	0	
Total Revenue:	650	0	300	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	0	0	697	0	0	4,500	0	
4560.260 Beach Access, Prof Services, Legal	0	0	0	0	0	500	0	
Total Recreation	0	0	697	0	0	10,500	0	
Total Culture and recreation	0	0	697	0	0	10,500	0	
Total Expenditures:	0	0	697	0	0	10,500	0	
Total Change In Net Position	650	0	(397)	0	0	0	0	

Garden City
Budgeting Worksheet
91 General Fixed Assets - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Expenditures:								
Miscellaneous								
4101 Pension Admin	(9,455)	(5,456)	0	0	0	0	0	
4201 Pension Public Safety	(535)	(309)	0	0	0	0	0	
4401 Pension Streets	(7,850)	(4,529)	0	0	0	0	0	
Total Miscellaneous	(17,840)	(10,294)	0	0	0	0	0	
Total Expenditures:	(17,840)	(10,294)	0	0	0	0	0	
Total Change In Net Position	17,840	10,294	0	0	0	0	0	