

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes	258,695	259,899	264,087	260,000	0	250,000	0	
3130 Sales and use tax	475,933	493,661	428,510	428,000	0	420,000	0	
3155 Resort tax	764,664	777,569	679,450	677,000	0	654,916	0	
3156 Resort-PPAL Tax	356,705	348,314	308,816	300,000	0	300,000	0	
3170 Transportation Tax	44,670	43,727	38,950	38,000	0	38,000	0	
3180 TRT Tax	255,673	239,814	220,492	220,000	0	220,000	0	
Total Taxes	2,156,341	2,162,984	1,940,305	1,923,000	0	1,882,916	0	
Licenses and permits								
3210 Business licenses	17,850	17,697	15,520	14,000	0	14,000	0	
3215 Short-term rental license	365,623	358,415	316,954	311,000	0	300,000	0	
3221 Building permits	195,031	217,174	198,913	200,000	0	200,000	0	
3229 Land use permits	13,680	8,650	4,530	10,000	0	10,000	0	
3230 Fire Department Impact Fees	6,462	440	6,179	0	0	0	0	
Total Licenses and permits	598,646	602,376	542,096	535,000	0	524,000	0	
Intergovernmental revenue								
3137 TRT Grant	593,941	873,295	0	238,110	0	300,000	0	
3343.3 State grant	646,948	58,500	0	100,000	0	100,000	0	
3344 Reclamation Grant 2025	0	0	433,447	433,447	0	0	0	
3356 Class C road allotment	112,266	101,830	82,341	52,000	0	51,500	0	
Total Intergovernmental revenue	1,353,155	1,033,625	515,788	823,557	0	451,500	0	
Charges for services								
3410 Inspection fees	34,585	39,840	33,440	38,000	0	38,000	0	
3411 Plan Review Fees	61,384	63,691	43,118	60,000	0	50,000	0	
3471 Raspberry Days festival	58,089	73,206	65,930	65,000	0	65,000	0	
3475 Pool	0	(75)	0	0	0	0	0	
3477 Special Event Permits	1,500	250	0	1,000	0	1,000	0	
3478 Recreation Programs	1,480	2,129	1,168	1,000	0	1,000	0	
Total Charges for services	157,037	179,041	143,656	165,000	0	155,000	0	
Miscellaneous revenue								
3479 Beautification	920	137	0	1,000	0	1,000	0	
3610 Interest revenue	241,203	253,319	181,216	181,000	0	80,000	0	
3610.3 Road impact fee interest	82,131	56,074	850	1,000	0	500	0	
3610.7 Park impact fee interest	1,832	570	206	206	0	200	0	
3620 Facility Rentals	2,460	2,510	3,286	2,500	0	2,500	0	
3630 rents, monthly	23,020	19,042	16,888	18,000	0	16,000	0	
3640 Sales of capital assets	111,000	0	0	0	0	0	0	
3690 Miscellaneous revenue	53,116	6,550	78,768	70,000	0	50,000	0	
3801.3 Road impact fee	111,409	99,856	78,804	100,000	0	100,000	0	
3801.7 Park impact fee	5,320	5,392	4,098	10,000	0	7,000	0	
3802.2 Library-General Revenue	1,723	2,317	1,228	1,714	0	2,000	0	
3802.4 Library-Book/Video Sales	248	583	773	300	0	300	0	
3802.7 Library-donations	470	395	362	352	0	0	0	

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3802.8 Library-Fund Raisers	5	0	0	0	0	0	0	
3810.110 Code Enforcement Revenue	21,162	17,104	7,820	5,150	0	7,000	0	
Total Miscellaneous revenue	656,020	463,850	374,298	391,222	0	266,500	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:	4,921,199	4,441,878	3,516,142	4,857,833	0	4,299,970	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	44,573	47,373	42,084	44,940	0	44,940	0	
4111.130 Council benefits	3,387	3,624	3,120	3,210	0	3,210	0	
4141.110 Administrative wages	124,828	108,590	105,585	142,737	0	115,055	0	
4141.120 Admin Retirement & Aflac	9,986	19,026	13,743	20,000	0	12,000	0	
4141.130 Administrative benefits	24,840	24,396	23,304	30,000	0	242,943	0	
4141.230 Admin travel, conf. and training	12,186	12,626	3,092	15,000	0	15,000	0	
4141.240 Admin office supplies expense	15,381	4,965	6,504	10,000	0	14,000	0	
4141.250 Admin postage	1,383	599	379	1,000	0	4,000	0	
4141.310 Admin professional services	94,022	106,564	61,611	106,000	0	70,000	0	
4141.311 Technology & Software	0	0	35,000	0	0	41,700	0	
4141.312 Admin Attorney	16,422	(585)	1,039	6,000	0	15,000	0	
4141.314 Admin Engineer	3,939	(9,994)	64,001	80,000	0	80,000	0	
4141.315 Admin Fire Inspections	40,527	32,535	31,362	35,000	0	35,000	0	
4141.319 Admin Board of Adjustments	82	0	0	1,000	0	1,000	0	
4141.510 Admin insurance, prop & liability	14,337	45,400	47,631	50,000	0	50,000	0	
4141.515 Admin Unemployment Insurance	2,590	1,804	5,741	7,000	0	7,000	0	
4141.610 Admin miscellaneous	56,666	28,640	38,650	40,000	0	50,000	0	
4141.620 Admin Bank Fees	18,645	24,816	21,052	30,000	0	30,000	0	
4141.900 Admin-City Administrator Fuel & vehicle expe	0	0	0	0	0	65,800	0	
4142.110 Bldg Inspector wages	41,984	81,457	70,652	75,000	0	75,000	0	
4142.111 Bldg inspect support & part-time	17,681	18,832	16,969	18,000	0	18,000	0	
4142.130 Bldg. Inspector Benefits	4,521	16,177	15,970	16,500	0	16,500	0	
4142.131 Bldg inspect support & part-time benefits	4,242	4,344	3,742	6,300	0	6,300	0	
4142.250 Building Inspector Expenses	8,816	12,245	914	10,000	0	50,000	0	
4142.255 Building Inspector Travel/Training	4,606	511	0	5,000	0	5,000	0	
4142.260 Bldg Insp. Surcharges (State)	1,992	1,494	1,531	5,000	0	5,000	0	
4142.290 Bldg Inspector Fuel	0	107	174	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	82,277	70,442	48,035	80,000	0	80,000	0	
4170.240 Elections	0	0	2,027	2,027	0	2,000	0	
4210.110 Grant Projects	455,862	318,517	(213,650)	10,000	0	10,000	0	
4210.140 Reclamation Grant Expenses 2025	0	0	421,714	421,714	0	0	0	
Total Administrative	1,105,773	974,505	871,976	1,272,928	0	1,165,948	0	
Buildings and grounds								

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4160.270 Bldgs & grnds maintenance & materials	20,064	13,422	87,048	60,000	0	60,000	0	
4160.280 Bldgs & grnds utilities	47,724	50,771	50,325	55,000	0	56,500	0	
4160.740 Bldg & grnds capital outlay	13,484	1,438	35,277	35,300	0	0	0	
4160.810 Bldgs & grnds building note principal	23,123	18,965	20,006	23,000	0	23,000	0	
4160.820 Bldgs & grnds bulding note interest	10,258	13,399	12,358	14,000	0	14,000	0	
Total Buildings and grounds	114,652	97,995	205,013	187,300	0	153,500	0	
Planning and zoning								
4141.320 Admin Planning Commission	4,454	4,639	5,950	7,150	0	7,150	0	
Total Planning and zoning	4,454	4,639	5,950	7,150	0	7,150	0	
Total General government	1,224,879	1,077,139	1,082,939	1,467,378	0	1,326,598	0	
Public safety								
4220.410 Public Safety & Emerg. Serv. Grant	245	0	0	0	0	0	0	
4230.110 Code Enforcement Wages	47,791	59,210	35,245	57,000	0	57,000	0	
4230.120 Code Enforcement Benefits	7,459	10,729	7,030	10,000	0	10,000	0	
4230.130 Code Enforcement Expenditures	8,362	4,527	4,927	7,000	0	7,000	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	3,118	75	0	10,000	0	10,000	0	
4410.460 Food Pantry	2,454	1,297	1,652	7,000	0	7,000	0	
Total Public health	5,571	1,372	1,652	17,000	0	17,000	0	
Total Public safety	69,428	75,838	48,855	141,000	0	141,000	0	
Highways and public works								
Highways								
4410.110 Public works wages	208,443	249,385	198,468	253,349	0	225,667	0	
4410.130 Public works benefits	41,590	51,777	43,407	53,000	0	110,988	0	
4410.250 Public works equipment maintenance & mate	78,844	33,192	39,298	50,000	0	50,000	0	
4410.255 Public works fuel	15,449	16,289	14,006	20,000	0	35,000	0	
4410.257 Public Works GIS Expense	6,563	632	2,342	2,400	0	2,000	0	
4410.300 Public Works Miscellaneous	2,855	43,030	0	5,000	0	18,492	0	
4410.410 Public Works Weed Control	0	0	2,983	20,000	0	20,000	0	
4410.450 Public works street maintenance	270,067	287,937	88,264	300,000	0	500,000	0	
4410.454 Public Works Streets Capital Outlay	0	1,007,167	745,730	750,000	0	0	0	
4410.455 Public works snow removal	6,551	4,810	6,028	6,028	0	27,000	0	
4410.457 Public works bike path & sidewalks	13,566	234,099	0	80,000	0	177,070	0	
4410.470 Public works rent of equipment	64,033	34,500	80,220	81,000	0	50,000	0	
4410.730 Public works street improvement CO	295,285	0	135,339	136,000	0	0	0	
4410.740 Public works equipment purchase Capital Out	367,488	97,774	126,265	126,265	0	100,000	0	
4510.350 Street Lights	0	10	0	0	0	0	0	
Total Highways	1,370,734	2,060,601	1,482,350	1,883,042	0	1,316,217	0	
Sanitation								
4570.110 Sanitation	7,510	11,040	8,820	12,000	0	18,000	0	
Total Sanitation	7,510	11,040	8,820	12,000	0	18,000	0	

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Total Highways and public works	1,378,244	2,071,641	1,491,170	1,895,042	0	1,334,217	0	
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	45,795	126,083	82,377	404,399	0	500,000	0	
4510.740 Parks Capital outlay	1,422,209	820,813	249,455	500,000	0	500,000	0	
Total Parks	1,468,003	946,897	331,832	904,399	0	1,000,000	0	
Recreation								
4560.510 Farmers Market	0	0	102	102	0	0	0	
4560.525 Special Events - Christmas	10,808	6,046	4,507	4,507	0	9,000	0	
4560.526 Special Events - Entertainment	32,901	59,359	58,924	60,000	0	60,000	0	
4560.550 Special Events - Easter	1,006	1,121	686	800	0	800	0	
4560.615 Rasperry Days	42,950	57,468	65,769	65,800	0	65,800	0	
4560.700 Beautification	15,880	9,839	378	15,000	0	15,000	0	
4590.110 Arts	0	0	0	0	0	600	0	
4590.115 Recreation	6,195	7,531	11,311	11,500	0	11,500	0	
Total Recreation	109,739	141,363	141,677	157,709	0	162,700	0	
Library								
4580.110 Library Director Salaries & Wages	32,006	44,718	44,297	47,000	0	43,000	0	
4580.120 Library Help Salaries & Wages	10,257	23,023	23,345	24,200	0	24,000	0	
4580.130 Library Benefits	8,473	13,969	14,338	14,500	0	14,000	0	
4580.250 Library Operations-advertising	0	120	0	800	0	800	0	
4580.251 Library Operations-postage/po box	245	145	110	300	0	300	0	
4580.252 Library Operations-supplies,misc	4,624	851	789	10,000	0	10,000	0	
4580.253 Library Operations-telecommunications	1,255	1,278	1,067	1,800	0	1,800	0	
4580.254 Library Operations-travel & dues	509	0	30	50	0	600	0	
4580.255 Library Operations-special projects & progra	9,550	4,464	3,593	5,000	0	30,000	0	
4580.350 Library Technology-website	0	317	0	250	0	250	0	
4580.351 Library-Technology-relicensing	1,214	1,258	168	1,905	0	1,905	0	
4580.352 Library-Technology-Equipment/operating sup	1,503	870	809	2,300	0	2,300	0	
4580.353 Library Technology-prof & tec services	67	751	10	100	0	2,500	0	
4580.450 Library Collections-Books	5,491	2,197	2,125	4,000	0	4,000	0	
4580.451 Library collections-video material	0	377	64	100	0	0	0	
4580.452 Library Collections-audio material	0	18	0	0	0	0	0	
4580.860 Library capital outlay-Bldg. A	0	7,384	16,079	180,000	0	200,000	0	
Total Library	75,194	101,743	106,824	292,305	0	335,455	0	
Pool								
4610.250 Pool Expenses	200	0	0	0	0	0	0	
Total Pool	200	0	0	0	0	0	0	
Total Culture and recreation	1,653,136	1,190,002	580,333	1,354,413	0	1,498,155	0	
Transfers								
4895 Trans to Capital Projects Fund	0	3,150,000	0	0	0	0	0	
Total Transfers	0	3,150,000	0	0	0	0	0	
Total Expenditures:	4,325,687	7,564,620	3,203,296	4,857,833	0	4,299,970	0	
Total Change In Net Position	595,512	(3,122,742)	312,846	0	0	0	0	

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41 Capital Projects - 07/01/2026 to 06/30/2027
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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810 Transfer from General Fund	0	3,150,000	0	0	0	0	0	
Total Contributions and transfers	0	3,150,000	0	0	0	0	0	
Total Revenue:	0	3,150,000	0	0	0	0	0	
Total Change In Net Position	0	3,150,000	0	0	0	0	0	
Income or Expense								
Non-Operating Items:								
Non-operating expense								
4410.750 Capital outlay -Parks	529,841	223,684	175,758	0	0	0	0	
4410.760 Capital outlay - Bike Path & Trails	116,700	0	0	0	0	0	0	
Total Non-operating expense	646,541	223,684	175,758	0	0	0	0	
Total Non-Operating Items:	646,541	223,684	175,758	0	0	0	0	
Total Income or Expense	646,541	223,684	175,758	0	0	0	0	

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51 Water Fund - 07/01/2026 to 06/30/2027
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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,606,046	1,859,358	1,628,381	1,190,480	0	1,327,500	0	
5141 Water income - City	2,071	0	0	10,000	0	10,300	0	
5310 Connection fees	5,499	3,450	2,100	10,000	0	10,300	0	
5490 Other operating income - Miscellaneous	64,437	60,437	12,723	65,000	0	40,000	0	
Total Operating income	1,678,052	1,923,244	1,643,204	1,275,480	0	1,388,100	0	
Operating expense								
6300.110 Water wages	284,076	289,321	283,485	305,812	0	259,622	0	
6300.130 Water employee benefits	63,820	65,864	64,469	67,000	0	183,972	0	
6300.240 Office supplies-water	9,209	37,547	15,274	20,000	0	20,600	0	
6300.245 Postage	4,791	4,482	4,379	7,000	0	7,210	0	
6300.250 Maintenance of water system	86,400	242,951	67,223	97,024	0	99,935	0	
6300.252 Water-travel, conference & training	5,663	5,302	5,058	20,000	0	20,600	0	
6300.255 Fuel expense-water	15,449	16,286	14,006	25,000	0	25,750	0	
6300.256 Vehicle Expense - Water	19,096	6,776	22,592	20,000	0	20,600	0	
6300.260 Public Works Building	0	0	7,923	5,000	0	5,150	0	
6300.280 Utilities-water	37,014	37,177	36,227	40,000	0	41,200	0	
6300.310 Professional services	29,866	30,115	43,874	33,000	0	27,000	0	
6300.312 Ent. Attorney	0	1,968	918	5,000	0	5,150	0	
6300.314 Ent. Engineer	20,887	12,213	64,821	34,144	0	35,661	0	
6300.350 GIS Expense	0	215	3,697	2,000	0	2,060	0	
6300.400 Technology and Software	0	0	0	0	0	25,000	0	
6300.455 Materials and Supplies	124,529	176,066	131,761	121,000	0	124,630	0	
6300.456 Blue Stakes	392	1,236	269	1,000	0	1,020	0	
6300.460 Contracted services	21,885	1,568	0	30,000	0	20,000	0	
6300.470 Rental of equipment	26,696	(400)	12,500	16,000	0	16,000	0	
6300.480 Tools	2,087	870	766	4,000	0	4,120	0	
6300.485 Clothing	0	0	221	0	0	0	0	
6300.490 Safety	4,663	1,141	3,907	4,000	0	4,120	0	
6300.510 Insurance	856	0	0	14,000	0	14,420	0	
6300.610 Miscellaneous expense	38,487	23,053	7,869	32,500	0	32,500	0	
6300.690 Depreciation expense	378,233	369,042	0	215,000	0	221,450	0	
6300.695 Bank Fees	16,050	15,550	14,030	16,000	0	16,480	0	
6300.700 Ent. Imp Fee Expense	5,697	0	0	0	0	0	0	
6300.710 Ent. Capital Projects	4,971	0	0	35,000	0	36,050	0	
6300.750 Treatment Plant	48,438	41,656	46,039	60,000	0	61,800	0	
6300.760 Treatment Plant - Utilities	35,630	45,491	55,459	46,000	0	56,000	0	
6302.130 Water GASB 68 actuarial expense	32,854	0	0	0	0	0	0	
6303.130 Water GASB 68 pension benefit expense	(39,718)	0	0	0	0	0	0	
Total Operating expense	1,278,023	1,425,489	906,768	1,275,480	0	1,388,100	0	
Total Income From Operations:	400,029	497,756	736,436	0	0	0	0	
Non-Operating Items:								
Non-operating income								
5520 Impact fee-water	200,607	186,480	96,108	267,000	0	170,000	0	

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5535 Water Share Transfers	0	0	31,710	0	0	0	0	
5610 Interest income	110,062	142,011	94,200	10,000	0	90,000	0	
5611 Impact fee interest-water	87,629	41,227	3,669	5,000	0	5,150	0	
5800 Fund Balance Appropriation - PTIF	0	0	0	248,000	0	280,750	0	
Total Non-operating income	398,299	369,718	225,686	530,000	0	545,900	0	
Non-operating expense								
5830 Trans to Capital Equipment PTIF	0	0	0	100,000	0	103,000	0	
6300.820 Interest on long-term debt	139,360	107,861	116,707	155,000	0	159,650	0	
6300.825 Principle on long-term debt	0	0	0	275,000	0	283,250	0	
Total Non-operating expense	139,360	107,861	116,707	530,000	0	545,900	0	
Total Non-Operating Items:	258,939	261,857	108,980	0	0	0	0	
Total Income or Expense	658,968	759,612	845,416	0	0	0	0	

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61 Beach Access - 07/01/2026 to 06/30/2027
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Change In Net Position								
Revenue:								
Charges for services								
3470 Beach access revenue	0	300	50	0	0	0	0	
Total Charges for services	0	300	50	0	0	0	0	
Total Revenue:	0	300	50	0	0	0	0	
Expenditures:								
Culture and recreation								
Recreation								
4560.250 Beach Access Expenses	0	697	0	0	0	0	0	
Total Recreation	0	697	0	0	0	0	0	
Total Culture and recreation	0	697	0	0	0	0	0	
Total Expenditures:	0	697	0	0	0	0	0	
Total Change In Net Position	0	(397)	50	0	0	0	0	

Garden City
Budgeting Worksheet
91 General Fixed Assets - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2027</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	(33,363)	0	0	0	0	0	0	
4102 Amortization expense - ROU leases	19,693	0	0	0	0	0	0	
4201 Pension Public Safety	(1,787)	0	0	0	0	0	0	
4401 Pension Streets	(24,427)	0	0	0	0	0	0	
4402 Pension actuarial expense	49,283	0	0	0	0	0	0	
4406 Interest expense	1,963	0	0	0	0	0	0	
4407 Compensated absences expense	803	0	0	0	0	0	0	
Total Miscellaneous	12,165	0	0	0	0	0	0	
Total Expenditures:	12,165	0	0	0	0	0	0	
Total Change In Net Position	(12,165)	0	0	0	0	0	0	
Income or Expense								
Income From Operations:								
Operating expense								
4100 Depn expense - general government	307,039	0	0	0	0	0	0	
Total Operating expense	307,039	0	0	0	0	0	0	
Total Income From Operations:	307,039	0	0	0	0	0	0	
Total Income or Expense	307,039	0	0	0	0	0	0	