

RESOLUTION #R26-02

A RESOLUTION TO ADJUST THE 2025-2026 BUDGET OF THE TOWN OF GARDEN CITY

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Garden City that the 2025-2026 Budget be opened and the following adjustments be made:

1. To appropriate funds to Public Works Streets Capital Outlay in the General Fund from General Road Funds
2. To appropriate funds to the General Fund from the Capital Project Park fund and the Park Impact Fee fund for the construction at Heritage Park.
3. To appropriate funds from the Building Fund to Buildings and Grounds Capital Outlay in the General Fund
4. To adjust the General Fund to cover overages through the 2026 Fiscal Year.

APPROVED:

Pat Argyle, Mayor

Attest:

Cathie Rasmussen, Town Clerk

Council Members Voting:

	Aye	Nay
Davis	___	___
Hansen	___	___
House	___	___
Larsen	___	___
Argyle, Mayor	___	___ <i>(in a tie/quorum)</i>

Garden City

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/03/2026
100.00% of the fiscal year has expired

Change In Net Position Revenue:	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Taxes								
3110 Property taxes	230,104	258,695	259,899	212,180	267,729	235,681	260,000	
3130 Sales and use tax	460,142	475,933	493,661	390,000	451,316	401,700	428,000	
3155 Resort tax	714,729	764,664	777,569	593,530	706,786	611,336	677,000	
3156 Resort-PPAL Tax	324,864	356,705	348,314	250,000	321,239	250,000	300,000	
3170 Transportation Tax	41,401	44,670	43,727	25,000	41,012	25,750	38,000	
3180 TRT Tax	229,111	255,673	239,814	170,000	230,464	170,000	220,000	
Total Taxes	2,000,351	2,156,341	2,162,984	1,640,710	2,018,546	1,694,467	1,923,000	
Licenses and permits								
3210 Business licenses	15,590	17,850	17,697	10,000	16,855	10,300	14,000	
3215 Short-term rental license	100,603	365,623	358,415	250,000	348,964	261,700	311,000	
3221 Building permits	265,163	195,031	217,174	200,000	207,646	200,000	200,000	
3229 Land use permits	28,470	13,680	8,650	10,000	5,370	10,000	10,000	
3230 Fire Department Impact Fees	2,657	6,462	440	0	6,490	0	0	
Total Licenses and permits	412,484	598,646	602,376	470,000	585,325	482,000	535,000	
Intergovernmental revenue								
3137 TRT Grant	265,000	593,941	873,295	346,441	0	346,441	238,110	
3343.3 State grant	36,511	646,948	58,500	100,000	0	100,000	100,000	
3344 Reclamation Grant 2025	0	0	0	0	433,447	0	433,447	
3356 Class C road allotment	66,645	112,266	101,830	50,000	95,131	51,500	52,000	
Total Intergovernmental revenue	368,156	1,353,155	1,033,625	496,441	528,578	497,941	823,557	
Charges for services								
3410 Inspection fees	41,217	34,585	39,840	30,000	35,340	38,000	38,000	
3411 Plan Review Fees	38,612	61,384	63,691	40,000	43,988	60,000	60,000	
3471 Raspberry Days festival	58,152	58,089	73,206	60,000	71,619	65,000	65,000	
3475 Pool	3,306	0	(75)	0	0	0	0	
3477 Special Event Permits	950	1,500	250	1,000	50	1,000	1,000	
3478 Recreation Programs	1,190	1,480	2,129	1,000	1,168	1,000	1,000	
Total Charges for services	143,427	157,037	179,041	132,000	152,166	165,000	165,000	
Miscellaneous revenue								
3479 Beautification	2,350	920	137	1,000	0	1,000	1,000	
3610 Interest revenue	148,913	241,203	253,319	80,000	181,216	80,000	181,000	
3610.3 Road impact fee interest	53,692	82,131	56,074	10,000	850	10,300	1,000	
3610.7 Park impact fee interest	1,851	1,832	570	200	206	206	206	
3620 Facility Rentals	3,265	2,460	2,510	2,500	3,521	2,500	2,500	
3630 rents, monthly	24,099	23,020	19,042	16,000	18,900	18,000	18,000	
3640 Sales of capital assets	0	111,000	0	0	0	0	0	
3690 Miscellaneous revenue	13,979	53,116	6,550	50,000	82,027	40,000	70,000	
3801.3 Road impact fee	206,050	111,409	99,856	100,000	81,700	100,000	100,000	
3801.7 Park impact fee	19,489	5,320	5,392	10,000	4,289	10,000	10,000	
3802.2 Library-General Revenue	1,620	1,723	2,317	2,000	1,276	2,000	1,714	
3802.4 Library-Book/Video Sales	261	248	583	300	773	300	300	
3802.7 Library-donations	340	470	395	0	362	0	352	

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/03/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
3802.8 Library-Fund Raisers	45	5	0	0	0	0	0	
3810.110 Code Enforcement Revenue	8,150	21,162	17,104	5,000	8,645	5,150	5,150	
Total Miscellaneous revenue	484,104	656,020	463,850	277,000	383,764	269,456	391,222	
Contributions and transfers								
3880 Road balance appropriated	0	0	0	720,054	0	720,054	720,054	
3890 Fund balance appropriated	0	0	0	300,000	0	300,000	300,000	
Total Contributions and transfers	0	0	0	1,020,054	0	1,020,054	1,020,054	
Total Revenue:	3,408,521	4,921,199	4,441,878	4,036,205	3,668,378	4,128,918	4,857,833	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	31,366	44,573	47,373	42,800	46,879	44,940	44,940	
4111.130 Council benefits	2,329	3,387	3,624	3,210	3,487	3,210	3,210	
4141.110 Administrative wages	99,860	124,828	108,590	135,940	115,483	142,737	142,737	
4141.120 Admin Retirement & Aflac	17,135	9,986	19,026	20,000	15,403	20,000	20,000	
4141.130 Administrative benefits	8,451	24,840	24,396	30,000	25,498	30,000	30,000	
4141.230 Admin travel, conf. and training	14,000	12,186	12,626	20,000	3,121	20,000	15,000	
4141.240 Admin office supplies expense	11,885	15,381	4,965	14,000	6,818	14,000	10,000	
4141.250 Admin postage	1,419	1,383	599	4,000	615	4,000	1,000	
4141.310 Admin professional services	68,215	94,022	106,564	70,000	64,935	70,000	106,000	
4141.311 Technology & Software	0	0	0	0	35,000	0	0	
4141.312 Admin Attorney	3,600	16,422	(585)	50,000	1,039	50,000	6,000	
4141.314 Admin Engineer	52,088	3,939	(9,994)	75,000	71,523	50,000	80,000	
4141.315 Admin Fire Inspections	25,937	40,527	32,535	35,000	32,562	35,000	35,000	
4141.319 Admin Board of Adjustments	122	82	0	1,000	0	1,000	1,000	
4141.510 Admin Insurance, prop & liability	44,625	14,337	45,400	45,000	48,091	47,000	50,000	
4141.515 Admin Unemployment Insurance	3,507	2,590	1,804	3,800	5,741	3,800	7,000	
4141.610 Admin miscellaneous	21,153	56,666	28,640	60,000	38,851	50,000	40,000	
4141.620 Admin Bank Fees	27,916	18,645	24,816	40,000	24,847	30,000	30,000	
4141.800 Admin-Economic Development/Advertising	1,341	0	0	0	0	0	0	
4142.110 Bidg Inspector wages	51,818	41,984	81,457	49,500	76,827	75,000	75,000	
4142.111 Bidg inspect support & part-time	15,321	17,681	18,832	17,325	18,542	18,000	18,000	
4142.130 Bidg. Inspector Benefits	6,519	4,521	16,177	8,000	17,425	16,500	16,500	
4142.131 Bidg inspect support & part-time benefits	3,680	4,242	4,344	6,000	4,088	6,300	6,300	
4142.250 Building Inspector Expenses	5,087	8,816	12,245	5,000	1,463	10,000	10,000	
4142.255 Building Inspector Travel/Training	51	4,606	511	5,000	0	5,000	5,000	
4142.260 Bidg Insp. Surcharges (State)	2,288	1,992	1,494	5,000	1,531	5,000	5,000	
4142.290 Bidg Inspector Fuel	0	0	107	500	174	500	500	
4142.295 Bidg Inspector Vehicle Maintenance	0	0	0	1,000	81	1,000	1,000	
4142.314 Bidg Inspector Contract Wages	73,691	82,277	70,442	80,000	52,835	80,000	80,000	
4170.240 Elections	0	0	0	500	2,027	2,000	2,027	
4210.110 Grant Projects	0	455,862	318,517	10,000	(213,650)	10,000	10,000	
4210.140 Reclamation Grant Expenses 2025	0	0	0	0	421,714	0	421,714	
4210.800 Admin Donations	500	0	0	0	0	0	0	
Total Administrative	593,904	1,105,773	974,505	837,575	922,949	844,987	1,272,928	
Buildings and grounds								

Garden City
Budgeting Worksheet
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100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
4160.270 Bldgs & grnds maintenance & materials	60,827	20,084	13,422	60,000	93,812	60,000	60,000	
4160.280 Bldgs & grnds utilities	43,841	47,724	50,771	48,000	55,790	50,000	55,000	
4160.740 Bldg & grnds capital outlay	0	1,438	0	0	35,277	0	35,300	
4160.810 Bldgs & grnds building note principal	22,384	23,123	18,965	23,000	20,006	23,000	23,000	
4160.820 Bldgs & grnds building note interest	10,997	10,258	13,399	12,000	12,358	14,000	14,000	
Total Buildings and grounds	138,048	114,652	97,995	143,000	217,242	147,000	187,300	
Planning and zoning								
4141.320 Admin Planning Commission	3,995	4,454	4,639	6,000	5,950	6,000	7,150	
Total Planning and zoning	3,995	4,454	4,639	6,000	5,950	6,000	7,150	
Total General government	735,948	1,224,879	1,077,139	986,575	1,146,141	997,987	1,467,378	
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	59,210	46,492	39,859	57,000	57,000	
4230.120 Code Enforcement Benefits	8,719	7,459	10,729	9,000	7,924	10,000	10,000	
4230.130 Code Enforcement Expenditures	12,403	8,362	4,527	12,500	5,477	7,000	7,000	
Police								
4180 Rich County Sheriff	0	0	0	50,000	0	50,000	50,000	
Total Police	0	0	0	50,000	0	50,000	50,000	
Public health								
4410.452 State of Emergency Expense	0	3,118	75	10,000	0	10,000	10,000	
4410.460 Food Pantry	0	2,454	1,297	7,000	1,785	7,000	7,000	
Total Public health	0	5,571	1,372	17,000	1,785	17,000	17,000	
Total Public safety	60,784	69,428	75,838	134,992	55,045	141,000	141,000	
Highways and public works								
Highways								
4410.110 Public works wages	179,091	208,443	249,385	241,285	218,814	253,349	253,349	
4410.130 Public works benefits	38,480	41,590	51,777	41,000	47,769	53,000	53,000	
4410.250 Public works equipment maintenance & mate	36,616	78,844	33,192	50,000	43,195	50,000	50,000	
4410.255 Public works fuel	24,745	15,449	16,289	35,000	17,269	35,000	20,000	
4410.257 Public Works GIS Expense	956	6,563	632	0	2,342	0	2,400	
4410.300 Public Works Miscellaneous	639	2,855	43,030	17,953	0	18,492	5,000	
4410.410 Public Works Weed Control	0	0	0	0	3,011	20,000	20,000	
4410.450 Public works street maintenance	278,438	270,067	287,937	500,000	88,264	500,000	300,000	
4410.454 Public Works Streets Capital Outlay	0	0	1,007,167	0	746,291	0	750,000	
4410.455 Public works snow removal	14,951	6,551	4,810	30,000	6,028	27,000	6,028	
4410.457 Public works bike path & sidewalks	58,499	13,566	234,099	150,000	0	177,070	80,000	
4410.470 Public works rent of equipment	44,975	64,033	34,500	50,000	123,720	50,000	81,000	
4410.730 Public works street improvement CO	0	295,285	0	0	135,339	0	136,000	
4410.740 Public works equipment purchase Capital Out	0	367,488	97,774	275,000	126,265	275,000	126,265	
4510.350 Street Lights	0	0	10	0	32	0	0	
Total Highways	677,391	1,370,734	2,060,601	1,390,238	1,558,341	1,458,911	1,883,042	
Sanitation								
4570.110 Sanitation	10,747	7,510	11,040	18,000	10,995	18,000	12,000	
Total Sanitation	10,747	7,510	11,040	18,000	10,995	18,000	12,000	

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/03/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Highways and public works	688,138	1,378,244	2,071,641	1,408,238	1,569,336	1,476,911	1,895,042	
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	101,109	45,795	126,083	500,000	116,063	500,000	404,399	
4510.740 Parks Capital outlay	341,980	1,422,209	820,813	500,000	249,499	500,000	500,000	
Total Parks	443,089	1,468,003	946,897	1,000,000	365,562	1,000,000	904,399	
Recreation								
4560.510 Farmers Market	0	0	0	0	102	0	102	
4560.525 Special Events - Christmas	8,660	10,808	6,046	9,000	4,507	9,000	4,507	
4560.526 Special Events - Entertainment	49,498	32,901	59,359	45,000	58,924	60,000	60,000	
4560.550 Special Events - Easter	427	1,006	1,121	800	686	800	800	
4560.615 Raspberry Days	45,033	42,950	57,468	60,000	65,849	50,000	65,800	
4560.700 Beautification	9,649	15,880	9,839	15,000	4,408	15,000	15,000	
4590.110 Arts	0	0	0	600	0	600	0	
4590.115 Recreation	8,296	6,195	7,531	11,000	11,611	11,000	11,500	
Total Recreation	121,563	109,739	141,363	141,400	146,087	146,400	157,709	
Library								
4580.110 Library Director Salaries & Wages	19,951	32,006	44,718	38,000	48,363	43,000	47,000	
4580.120 Library Help Salaries & Wages	5,665	10,257	23,023	20,000	25,500	24,000	24,200	
4580.130 Library Benefits	5,259	8,473	13,969	7,000	15,650	14,000	14,500	
4580.250 Library Operations-advertising	138	0	120	800	0	800	800	
4580.251 Library Operations-postage/po box	162	245	145	300	121	300	300	
4580.252 Library Operations-supplies,misc	1,839	4,624	851	30,000	1,396	20,000	10,000	
4580.253 Library Operations-telecommunications	1,453	1,255	1,278	1,800	1,372	1,800	1,800	
4580.254 Library Operations-travel & dues	0	509	0	600	30	600	50	
4580.255 Library Operations-special projects & progra	(6,598)	9,550	4,464	55,545	3,682	51,165	5,000	
4580.350 Library Technology-website	0	0	317	250	0	250	250	
4580.351 Library-Technology-relicensing	0	1,214	1,258	1,905	168	1,905	1,905	
4580.352 Library-Technology-Equipment/operating sup	0	1,503	870	2,300	809	2,300	2,300	
4580.353 Library Technology-prof & tec services	1,218	67	751	2,500	10	2,500	100	
4580.450 Library Collections-Books	3,651	5,491	2,197	4,000	2,820	4,000	4,000	
4580.451 Library collections-video material	0	0	377	0	64	0	100	
4580.452 Library Collections-audio material	0	0	18	0	0	0	0	
4580.860 Library capital outlay-Bldg. A	0	0	7,384	200,000	45,624	200,000	180,000	
Total Library	32,738	75,194	101,743	365,000	145,610	366,620	292,305	
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	1,653,136	1,190,002	1,506,400	657,259	1,513,020	1,354,413	
Transfers								
4895 Trans to Capital Projects Fund	10,000	0	3,150,000	0	0	0	0	
Total Transfers	10,000	0	3,150,000	0	0	0	0	

Garden City
Budgeting Worksheet
10 General Fund - 07/01/2025 to 06/03/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Expenditures:	2,160,193	4,325,687	7,564,620	4,036,205	3,427,781	4,128,918	4,857,833	
Total Change In Net Position	1,248,329	595,512	(3,122,742)	0	240,597	0	0	

Garden City

Budgeting Worksheet

41 Capital Projects - 07/01/2025 to 06/03/2026
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	10,000	0	3,150,000	0	0	0	0	
3810 Transfer from General Fund	0	0	0	0	0	550,000	0	
3890 Budgeted increase in fund balance	10,000	0	3,150,000	0	0	550,000	0	
Total Contributions and transfers	10,000	0	3,150,000	0	0	550,000	0	
Total Revenue:	10,000	0	3,150,000	0	0	550,000	0	
Total Change In Net Position	10,000	0	3,150,000	0	0	550,000	0	
Income or Expense								
Non-Operating Items:								
Non-Operating expense	161,328	529,841	223,684	0	202,858	550,000	0	
4410.750 Capital outlay -Parks	0	116,700	0	0	0	0	0	
4410.760 Capital outlay - Bike Path & Trails	161,328	646,541	223,684	0	202,858	550,000	0	
Total Non-operating expense	161,328	646,541	223,684	0	202,858	550,000	0	
Total Non-Operating Items:	161,328	646,541	223,684	0	202,858	550,000	0	
Total Income or Expense	161,328	646,541	223,684	0	202,858	550,000	0	

Garden City
 Budgeting Worksheet
 51 Water Fund - 07/01/2025 to 06/03/2026
 100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,332,164	1,606,046	1,859,358	1,137,894	1,781,213	1,190,480	1,190,480	
5141 Water income - City	4,383	2,071	0	10,000	0	10,000	10,000	
5310 Connection fees	10,650	5,499	3,450	10,000	2,400	10,000	10,000	
5490 Other operating income - Miscellaneous	24,992	64,437	60,437	65,000	13,525	65,000	65,000	
Total Operating income	1,372,189	1,678,052	1,923,244	1,222,894	1,797,138	1,275,480	1,275,480	
Operating expense								
6300.110 Water wages	247,433	284,076	289,321	291,250	311,496	305,812	305,812	
6300.130 Water employee benefits	48,423	63,820	65,864	61,000	70,752	67,000	67,000	
6300.240 Office supplies-water	15,084	9,209	37,547	15,000	18,299	20,000	20,000	
6300.245 Postage	1,419	4,791	4,482	7,000	4,615	7,000	7,000	
6300.250 Maintenance of water system	34,137	86,400	242,951	70,000	67,223	97,024	97,024	
6300.252 Water-travel, conference & training	11,565	5,663	5,302	20,000	5,147	20,000	20,000	
6300.255 Fuel expense-water	24,745	15,449	16,286	25,000	17,269	25,000	25,000	
6300.256 Vehicle Expense - Water	11,415	19,096	6,776	20,000	23,142	20,000	20,000	
6300.260 Public Works Building	1,600	0	0	5,000	7,923	5,000	5,000	
6300.280 Utilities-water	39,455	37,014	37,177	40,000	38,552	40,000	40,000	
6300.310 Professional services	41,426	29,866	30,115	33,000	47,401	33,000	33,000	
6300.312 Ent. Attorney	250	0	1,968	5,000	918	5,000	5,000	
6300.314 Ent. Engineer	8,063	20,887	12,213	34,144	79,883	34,144	34,144	
6300.350 GIS Expense	0	0	215	2,000	3,791	2,000	2,000	
6300.455 Materials and Supplies	92,096	124,529	176,066	121,000	140,505	121,000	121,000	
6300.456 Blue Stakes	1,201	392	1,236	1,000	269	1,000	1,000	
6300.460 Contracted services	41,332	21,885	1,568	30,000	0	30,000	30,000	
6300.470 Rental of equipment	7,029	26,696	(400)	16,000	12,507	16,000	16,000	
6300.480 Tools	1,719	2,087	870	4,000	766	4,000	4,000	
6300.485 Clothing	266	0	0	0	221	0	0	
6300.490 Safety	2,809	4,663	1,141	4,000	5,059	4,000	4,000	
6300.510 Insurance	0	856	0	14,000	0	14,000	14,000	
6300.610 Miscellaneous expense	19,300	38,487	23,053	32,500	35,515	32,500	32,500	
6300.690 Depreciation expense	350,881	378,233	369,042	215,000	0	215,000	215,000	
6300.695 Bank Fees	11,327	16,050	15,550	16,000	14,030	16,000	16,000	
6300.700 Ent. Imp Fee Expense	10,267	5,697	0	0	0	0	0	
6300.710 Ent. Capital Projects	0	4,971	0	35,000	29,124	35,000	35,000	
6300.750 Treatment Plant	41,325	48,438	41,656	60,000	49,657	60,000	60,000	
6300.760 Treatment Plant - Utilities	48,484	35,630	45,491	46,000	58,729	46,000	46,000	
6302.130 Water GASB 68 actuarial expense	0	0	0	0	0	0	0	
6303.130 Water GASB 68 pension benefit expense	0	(39,718)	0	0	0	0	0	
Total Operating expense	1,113,051	1,278,023	1,425,489	1,222,894	1,042,791	1,275,480	1,275,480	
Total Income From Operations:	259,138	400,029	497,756	0	754,347	0	0	
Non-Operating items:								
Non-operating income								
5520 Impact fee-water	334,597	200,607	186,480	267,000	108,074	267,000	267,000	
5535 Water Share Transfers	0	0	0	0	31,710	0	0	

Garden City
Budgeting Worksheet
51 Water Fund - 07/01/2025 to 06/03/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
5610 Interest income	89,089	110,062	142,011	10,000	94,200	10,000	10,000	
5611 Impact fee interest-water	76,963	87,629	41,227	5,000	3,669	5,000	5,000	
5800 Fund Balance Appropriation - PTIF	0	0	0	248,000	0	248,000	248,000	
Total Non-operating income	500,649	398,299	369,718	530,000	237,652	530,000	530,000	
Non-operating expense								
5830 Trans to Capital Equipment PTIF	0	0	0	100,000	0	100,000	100,000	
6300.820 Interest on long-term debt	133,364	139,360	107,861	155,000	116,707	155,000	155,000	
6300.825 Principle on long-term debt	0	0	0	275,000	0	275,000	275,000	
Total Non-operating expense	133,364	139,360	107,861	530,000	116,707	530,000	530,000	
Total Non-Operating Items:	367,285	258,939	261,857	0	120,946	0	0	
Total Income or Expense	626,423	658,968	759,612	0	875,293	0	0	

Garden City
 Budgeting Worksheet
 61 Beach Access - 07/01/2025 to 06/03/2026
 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:								
Charges for services								
3470 Beach access revenue	650	0	300	0	50	10,500	0	
Total Charges for services	650	0	300	0	50	10,500	0	
Total Revenue:	650	0	300	0	50	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	50	0	0	

Garden City

Budgeting Worksheet

91 General Fixed Assets - 07/01/2025 to 06/03/2026
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)	(33,363)	0	0	0	0	0	
4102 Amortization expense - ROU leases	0	19,693	0	0	0	0	0	
4201 Pension Public Safety	(535)	(1,787)	0	0	0	0	0	
4401 Pension Streets	(7,850)	(24,427)	0	0	0	0	0	
4402 Pension actuarial expense	0	49,283	0	0	0	0	0	
4406 Interest expense	0	1,963	0	0	0	0	0	
4407 Compensated absences expense	0	803	0	0	0	0	0	
Total Miscellaneous	(17,840)	12,165	0	0	0	0	0	
Total Expenditures:	(17,840)	12,165	0	0	0	0	0	
Total Change in Net Position	17,840	(12,165)	0	0	0	0	0	
Income or Expense								
Income From Operations:								
Operating expense	0	307,039	0	0	0	0	0	
4100 Depn expense - general government	0	307,039	0	0	0	0	0	
Total Operating expense	0	307,039	0	0	0	0	0	
Total Income From Operations:	0	307,039	0	0	0	0	0	
Total Income or Expense	0	307,039	0	0	0	0	0	