

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	267,729	260,000	0	250,000	0	
3130 Sales and use tax	475,933	493,661	451,316	428,000	0	420,000	0	
3155 Resort tax	764,664	777,569	706,786	677,000	0	650,000	0	
3156 Resort-PPAL Tax	356,705	348,314	321,239	300,000	0	300,000	0	
3170 Transportation Tax	44,670	43,727	41,012	38,000	0	38,000	0	
3180 TRT Tax	255,673	239,814	230,464	220,000	0	220,000	0	
Total Taxes	2,156,341	2,162,984	2,018,546	1,923,000	0	1,878,000	0	
Licenses and permits								
3210 Business licenses	17,850	17,697	16,855	14,000	0	14,000	0	
3215 Short-term rental license	365,623	358,415	348,964	311,000	0	300,000	0	
3221 Building permits	195,031	217,174	207,646	200,000	0	200,000	0	
3229 Land use permits	13,680	8,650	5,370	10,000	0	10,000	0	
3230 Fire Department Impact Fees	6,462	440	6,490	0	0	0	0	
Total Licenses and permits	598,646	602,376	585,325	535,000	0	524,000	0	
Intergovernmental revenue								
3137 TRT Grant	593,941	873,295	0	238,110	0	250,000	0	
3343.3 State grant	646,948	58,500	0	100,000	0	500,000	0	
3344 Reclamation Grant 2025	0	0	433,447	433,447	0	200,000	0	
3356 Class C road allotment	112,266	101,830	95,131	52,000	0	59,000	0	
Total Intergovernmental revenue	1,353,155	1,033,625	528,578	823,557	0	1,009,000	0	
Charges for services								
3410 Inspection fees	34,585	39,840	35,340	38,000	0	38,000	0	
3411 Plan Review Fees	61,384	63,691	43,988	60,000	0	50,000	0	
3471 Rasberry Days festival	58,089	73,206	71,619	65,000	0	65,000	0	
3475 Pool	0	(75)	0	0	0	0	0	
3477 Special Event Permits	1,500	250	50	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	152,166	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	3,521	2,500	0	2,500	0	
3630 rents, monthly	23,020	19,042	18,900	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	82,027	70,000	0	57,000	0	
3801.3 Road impact fee	111,409	99,856	81,700	100,000	0	100,000	0	
3801.7 Park impact fee	5,320	5,392	4,289	10,000	0	7,000	0	
3802.2 Library-General Revenue	1,723	2,317	1,276	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	

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
3802.8 Library-Fund Raisers	5	0	0	0	0	0	0	
3810.110 Code Enforcement Revenue	21,162	17,104	8,645	5,150	0	7,000	0	
Total Miscellaneous revenue	656,020	463,850	383,764	391,222	0	273,500	0	
Contributions and transfers								
3880 Road balance appropriated	0	0	0	720,054	0	750,000	0	
3890 Fund balance appropriated	0	0	0	300,000	0	329,694	0	
Total Contributions and transfers	0	0	0	1,020,054	0	1,079,694	0	
Total Revenue:	4,921,199	4,441,878	3,668,378	4,857,833	0	4,919,194	0	
Expenditures:								
General government								
Administrative								
4111.110 Council wages	44,573	47,373	46,879	44,940	0	46,738	0	
4111.130 Council benefits	3,387	3,624	3,487	3,210	0	3,210	0	
4141.110 Administrative wages	124,828	108,590	115,483	142,737	0	148,542	0	
4141.120 Admin Retirement & Aflac	9,986	19,026	15,403	20,000	0	0	0	
4141.130 Administrative benefits	24,840	24,396	25,498	30,000	0	249,943	0	
4141.230 Admin travel, conf. and training	12,186	12,626	3,121	15,000	0	15,000	0	
4141.240 Admin office supplies expense	15,381	4,965	6,818	10,000	0	14,000	0	
4141.250 Admin postage	1,383	599	615	1,000	0	4,000	0	
4141.310 Admin professional services	94,022	106,564	64,935	106,000	0	80,000	0	
4141.311 Technology & Software	0	0	35,000	0	0	50,000	0	
4141.312 Admin Attorney	16,422	(585)	1,039	6,000	0	15,000	0	
4141.314 Admin Engineer	3,939	(9,994)	71,523	80,000	0	80,000	0	
4141.315 Admin Fire Inspections	40,527	32,535	32,562	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	48,091	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	38,851	40,000	0	50,000	0	
4141.620 Admin Bank Fees	18,645	24,816	24,847	30,000	0	30,000	0	
4142.110 Bldg Inspector wages	41,984	81,457	76,827	75,000	0	78,000	0	
4142.111 Bldg inspect support & part-time	17,681	18,832	18,542	18,000	0	19,000	0	
4142.130 Bldg. Inspector Benefits	4,521	16,177	17,425	16,500	0	18,000	0	
4142.131 Bldg inspect support & part-time benefits	4,242	4,344	4,088	6,300	0	6,300	0	
4142.250 Building Inspector Expenses	8,816	12,245	1,463	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	15,000	0	
4142.295 Bldg Inspector Vehicle Maintenance	0	0	81	1,000	0	1,000	0	
4142.314 Bldg Inspector Contract Wages	82,277	70,442	52,835	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	400,000	0	
4210.140 Reclamation Grant Expenses 2025	0	0	421,714	421,714	0	200,000	0	
Total Administrative	1,105,773	974,505	922,949	1,272,928	0	1,758,733	0	
Buildings and grounds								
4160.270 Bldgs & grnds maintenance & materials	20,064	13,422	93,812	60,000	0	60,000	0	

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
4160.280 Bldgs & grnds utilities	47,724	50,771	55,790	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	217,242	187,300	0	153,500	0	
Planning and zoning								
4141.320 Admin Planning Commission	4,454	4,639	5,950	7,150	0	7,436	0	
Total Planning and zoning	4,454	4,639	5,950	7,150	0	7,436	0	
Total General government	1,224,879	1,077,139	1,146,141	1,467,378	0	1,919,669	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	39,859	57,000	0	59,280	0	
4230.120 Code Enforcement Benefits	7,459	10,729	7,924	10,000	0	20,000	0	
4230.130 Code Enforcement Expenditures	8,362	4,527	5,477	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	1,785	7,000	0	7,000	0	
Total Public health	5,571	1,372	1,785	17,000	0	17,000	0	
Total Public safety	69,428	75,838	55,045	141,000	0	153,280	0	
Highways and public works								
Highways								
4410.110 Public works wages	208,443	249,385	218,814	253,349	0	235,000	0	
4410.130 Public works benefits	41,590	51,777	47,769	53,000	0	110,988	0	
4410.250 Public works equipment maintenance & mate	78,844	33,192	43,195	50,000	0	50,000	0	
4410.255 Public works fuel	15,449	16,289	17,269	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	3,011	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	746,291	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	123,720	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	32	0	0	0	0	
Total Highways	1,370,734	2,060,601	1,558,341	1,883,042	0	1,325,550	0	
Sanitation								
4570.110 Sanitation	7,510	11,040	10,995	12,000	0	18,000	0	
Total Sanitation	7,510	11,040	10,995	12,000	0	18,000	0	
Total Highways and public works	1,378,244	2,071,641	1,569,336	1,895,042	0	1,343,550	0	

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
Culture and recreation								
Parks								
4510.250 Parks maintenance and supplies	45,795	126,083	116,063	404,399	0	500,000	0	
4510.740 Parks Capital outlay	1,422,209	820,813	249,499	500,000	0	500,000	0	
Total Parks	1,468,003	946,897	365,562	904,399	0	1,000,000	0	
Recreation								
4560.510 Farmers Market	0	0	102	102	0	150	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 Raspberry Days	42,950	57,468	65,849	65,800	0	70,000	0	
4560.700 Beautification	15,880	9,839	4,408	15,000	0	15,000	0	
4590.110 Arts	0	0	0	0	0	600	0	
4590.115 Recreation	6,195	7,531	11,611	11,500	0	11,750	0	
Total Recreation	109,739	141,363	146,087	157,709	0	167,300	0	
Library								
4580.110 Library Director Salaries & Wages	32,006	44,718	48,363	47,000	0	49,000	0	
4580.120 Library Help Salaries & Wages	10,257	23,023	25,500	24,200	0	27,040	0	
4580.130 Library Benefits	8,473	13,969	15,650	14,500	0	20,400	0	
4580.250 Library Operations-advertising	0	120	0	800	0	800	0	
4580.251 Library Operations-postage/po box	245	145	121	300	0	300	0	
4580.252 Library Operations-supplies,misc	4,624	851	1,396	10,000	0	10,000	0	
4580.253 Library Operations-telecommunications	1,255	1,278	1,372	1,800	0	1,800	0	
4580.254 Library Operations-travel & dues	509	0	30	50	0	100	0	
4580.255 Library Operations-special projects & progra	9,550	4,464	3,682	5,000	0	15,000	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	2,820	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	45,624	180,000	0	200,000	0	
Total Library	75,194	101,743	145,610	292,305	0	335,395	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	657,259	1,354,413	0	1,502,695	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	3,427,781	4,857,833	0	4,919,194	0	
Total Change In Net Position	595,512	(3,122,742)	240,597	0	0	0	0	

Garden City
Budgeting Worksheet
41 Capital Projects - 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:								
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	202,858	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	202,858	0	0	0	0	
Total Non-Operating Items:	646,541	223,684	202,858	0	0	0	0	
Total Income or Expense	646,541	223,684	202,858	0	0	0	0	

Garden City
Budgeting Worksheet
51 Water 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
Income or Expense								
Income From Operations:								
Operating income								
5140 Water income	1,606,046	1,859,358	1,781,213	1,190,480	0	1,334,500	0	
5141 Water income - City	2,071	0	0	10,000	0	10,300	0	
5310 Connection fees	5,499	3,450	2,400	10,000	0	10,300	0	
5490 Other operating income - Miscellaneous	64,437	60,437	13,525	65,000	0	40,000	0	
Total Operating income	1,678,052	1,923,244	1,797,138	1,275,480	0	1,395,100	0	
Operating expense								
6300.110 Water wages	284,076	289,321	311,496	305,812	0	259,622	0	
6300.130 Water employee benefits	63,820	65,864	70,752	67,000	0	190,972	0	
6300.240 Office supplies-water	9,209	37,547	18,299	20,000	0	20,600	0	
6300.245 Postage	4,791	4,482	4,615	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	5,147	20,000	0	20,600	0	
6300.255 Fuel expense-water	15,449	16,286	17,269	25,000	0	25,750	0	
6300.256 Vehicle Expense - Water	19,096	6,776	23,142	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	38,552	40,000	0	41,200	0	
6300.310 Professional services	29,866	30,115	47,401	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	79,883	34,144	0	35,661	0	
6300.350 GIS Expense	0	215	3,791	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	140,505	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)	12,507	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	5,059	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	35,515	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	29,124	35,000	0	36,050	0	
6300.750 Treatment Plant	48,438	41,656	49,657	60,000	0	61,800	0	
6300.760 Treatment Plant - Utilities	35,630	45,491	58,729	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	1,042,791	1,275,480	0	1,395,100	0	
Total Income From Operations:	400,029	497,756	754,347	0	0	0	0	
Non-Operating Items:								
Non-operating income								
5520 Impact fee-water	200,607	186,480	108,074	267,000	0	170,000	0	

Garden City
Budgeting Worksheet
51 Water 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
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	237,652	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	120,946	0	0	0	0	
Total Income or Expense	658,968	759,612	875,293	0	0	0	0	

Garden City
Budgeting Worksheet
61 Beach Access - 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:								
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

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
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	