State of Kansas
City

CERTIFICATE 2026

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
City of Garden City
certify that: (1) the hearing mentioned in the attached publication was held,
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026, and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	46,761,138	7,691,996	21.127
Debt Service	10-113	7	3,325,250	2,833,896	7.889
Airport	3-113	7	3,273,300	1,748,901	5.486
TIF		9	8,333,677		
Community Trust Reserve		9	2,290,712		
Capital Improvement Reserve		10	1,252,001		
Special Trafficway		10	2,351,725		
Special Improvements		11	65,033		
Cemetery Endowment		11	145,515		
Special Recreation & Parks		12	357,979		
Special Alcohol-Drug Abuse		12	505,221		
Finnup Trust		13	300,001		
Risk Management		13	193,627		
Drug Enforcement		14	86,610		
DEA Forfeiture		14	7,161		
Community Development Loan		15	14,252		
Emergency Shelter Grant		15	0		
Economic Development Loan		16	30,250		
Enhanced Wireless 911		16	372,764		
HIDTA Grant		17	243,006		
Housing		17	213,323		
Project Development		18	174,708		
Project Safe Neighborhood Grant		18	50,221		
Opioid Settlements		19	116,757		
Capital Improvement Plan		19	240,839		
Electric Capital Reserve		20	5,902,850		
Utilities Security Deposit		20	732,483		
Sewage Repair and Replacement		21	1,263,204		
Water and Sewage Reserve		21	2,212,437		
Water Reuse		22	19,600,000		
Airport Improvement		22	5,004,484		
Airport Terminal Project		23	2,156,528		
Golf Course Improvement		23	9,864		
Recreation Reserve		24	460,095		
Health Insurance		24	7,297,162		
Health Insurance Reserve		25	1,345,847		
Workers Compensation		25	706,441		
Workers Compensation Reserve		26	689,494		
Electric		27	49,158,281		
Water and Sewage		28	18,479,538		
Drainage		29	1,210,146		
Solid Waste		30	7,261,763		
Golf Course		31	1,348,453		
Totals		xxxxxx	195,544,140	12,274,793	35.502
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		33			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

w/o Tif 318,821,243

350,932,612

Revenue Neutral Rate 35.928

Attested by

Address

Email

Attest: Scott

County Clerk

Governing Body

CPA Summary

City of Garden City 2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,986,735	693,805	5,780	1,535	32,474	2,061
Debt Service	2,958,192	293,758	2,448	650	13,749	873
Airport	1,400,901	139,114	1,159	308	6,511	413
		0	0	0	0	0
TOTAL	11,345,828	1,126,677	9,387	2,493	52,734	3,347

County Treas Motor Vehicle Estimate	1,126,677				
County Treas Recreational Vehicle Estimate		9,387			
County Treas 16/20M Vehicle Estimate			2,493		
County Treas Commercial Vehicle Tax Estimate				52,734	
County Treas Watercraft Tax Estimate					3,347

Motor Vehicle Factor	0.09930				
Recreational Vehicle Factor		0.00083			
16/20M Vehicle Factor			0.00022		
Commercial Vehicle Factor				0.00465	
Watercraft Factor					0.00029

City of Garden City 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement Resv	529,950	500,000	500,000	12-1,118
General	Capital Improvement Plan	-	-	-	12-1,118
General	Golf Course	425,000	425,000	425,000	12-1,118
General	HIDTA	81,000	90,000	93,000	12-1,118
General	Recreation Reserve	50,000	25,000	25,000	12-1,118
Capital Improvement Re	General Fund	408,000	-	-	12-1,118
Special Rec & Park	Golf Course	80,000	80,000	80,000	12-1,118
Health Insurance Resv	Health Insurance	100,000	100,000	250,000	12-1,118
Electric	JEC Electric Reserve	750,000	750,000	750,000	12-825d
Electric	General Fund	2,270,004	2,716,600	2,825,300	12-825d
Electric	Risk Management	15,000	15,000	15,000	12-2615
Electric	General Fund	1,790,004	1,855,300	2,005,500	12-825d
Electric	Water & Sewer	500,000	-	-	12-825d
Electric	Water Reserve	-	-	-	12-825d
Electric	Solid Waste	500,000	500,000	500,000	12-825d
Golf Course	Golf Course Bldg/Grounds	30,000	-	-	12-1,118
Solid Waste	General	324,996	388,100	403,600	12-825d
Solid Waste	General	225,000	224,300	264,900	12-825d
Water & Sewer	General	650,004	776,200	807,200	12-825d
Water & Sewer	Risk Management	15,000	15,000	15,000	12-2615
Water & Sewer	General Fund	579,996	588,800	607,500	12-825d
Water & Sewer	Water Reuse	300,000	-	-	12-825d
Work Comp Reserve	General Fund	200,000	-	-	12-1,118
Work Comp Reserve	Work Comp	75,000	-	-	12-1,118
	Totals	9,898,954	9,049,300	9,567,000	
	Adjustments*				
	Adjusted Totals	9,898,954	9,049,300	9,567,000	

*Note: Adjustments are required only if the transfer is being made in Amount for and/or Amount for from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Series 2014A - Int. Imp.	5/1/2014	11/1/2034	3.75	3,655,000	2,240,000	5/1,11/1	11/1	71,119	190,000	66,419	195,000
Series 2015 - Int. Imp.	9/15/2015	11/1/2025	2.00	9,940,000	60,000	5/1,11/1	11/1	1,500	60,000		
Series 2016A - Int. Imp.	9/1/2016	11/1/2026	2.00	2,000,000	445,000	5/1,11/1	11/1	10,013	220,000	5,062	225,000
Series 2017A - Int. Imp.	12/13/2017	11/1/2027	2.00	2,285,000	735,000	5/1,11/1	11/1	16,920	240,000	11,880	245,000
Series 2018 - Int. Imp.	11/6/2018	11/1/2028	4.00	2,055,000	910,000	5/1,11/1	11/1	27,300	215,000	20,850	225,000
Series 2019B - Int. Imp.	10/24/2019	11/1/2029	3.00	1,420,000	755,000	5/1,11/1	11/1	15,100	145,000	12,200	150,000
Series 2020A - Int. Imp	11/17/2020	11/1/2040	3.00	18,820,000	13,455,000	5/1,11/1	11/1	403,650	920,000	376,050	950,000
Series 2020B - Int. Imp	11/17/2020	11/1/2028	3.00	3,460,000	189,842	5/1,11/1	11/1	2,887	47,461	2,345	47,460
Series 2021A - Int. Imp	10/13/2021	11/1/2036	3.00	7,775,000	6,550,000	5/1,11/1	11/1	199,862	445,000	182,062	465,000
Series 2021B - Int. Imp	10/13/2021	11/1/2031	3.00	3,035,000	2,200,000	5/1,11/1	11/1	34,150	295,000	28,250	300,000
Series 2022A - Int Imp	11/22/2022	11/1/2032	3.00	15,915,000	13,285,000	5/1,11/1	11/1	626,200	1,395,000	556,450	1,465,000
Series 2023A - Int Imp	12/5/2023	11/1/2033	3.60	4,945,000	4,520,000	5/1,11/1	11/1	209,150	425,000	187,900	445,000
Total Debt Service Fund					**45,344,842**			**1,617,851**	**4,597,461**	**1,449,468**	**4,712,460**
Electric Fund											
General Obligation											
Series 2019A - Int. Imp.	10/24/2019	11/1/2039	4.50	16,130,000	12,950,000	5/1,11/1	11/1	350,480	720,000	335,000	735,000
Series 2020B - Int. Imp.	11/17/2020	11/1/2028	3.00	1,193,308	158,608	5/1,11/1	11/1	2,412	39,652	1,959	39,652
Total Electric Fund					**13,108,608**			**352,892**	**759,652**	**336,959**	**774,652**
Water & Sewer Fund											
General Obligation											
Series 2017B - Int. Imp.	11/1/2017	11/1/2027	3.00	2,535,000	835,000	5/1,11/1	11/1	23,395	270,000	16,105	280,000
Series 2018A - Int. Imp.	11/1/2018	11/1/2033	4.00	8,675,000	6,040,000	5/1,11/1	11/1	193,894	595,000	176,044	610,000
Series 2020A - Int. Imp.	10/19/2020	11/1/2030	3.00	2,377,393	1,265,000	5/1,11/1	11/1	37,950	195,000	32,100	200,000
Series 2020B - Int. Imp.	10/19/2020	11/1/2028	3.00	839,050	111,550	5/1,11/1	11/1	1,696	27,888	1,378	27,887
Series 2024A - Int. Imp.	11/13/2024	11/1/2044	3.70	7,795,000	7,795,000	5/1,11/1	11/1	311,092	260,000	308,819	265,000
Total Water & Sewer Fund					**16,046,550**			**568,027**	**1,347,888**	**534,446**	**1,382,887**
Other:											
TIF District	5/1/2014	11/1/2034			4,335,000	5/1,11/1	11/1	139,594	365,000	128,644	380,000
TIF District	9/15/2015	11/1/2035	2.00	9,425,000	6,050,000	5/1,11/1	11/1	193,150	455,000	181,775	470,000
Total Other					**10,385,000**			**332,744**	**820,000**	**310,419**	**850,000**
Total Indebtedness					**84,885,000**			**2,871,514**	**7,525,001**	**2,631,292**	**7,719,999**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Siemens Energy	5/6/2015	120 mo	2.50	3,157,620	350,395	350,395	0
Dogwood	4/1/2018	240 mo	3.00	16,125,000	12,795,967	653,226	684,677
KMEA Lease	12/16/2021	282 mo	2.91	41,670,000	38,650,000	1,540,000	1,560,000
2 Fire Brush Trucks	7/14/2021	72 mo	1.48	398,601	81,102	81,102	0
Gymnastics Bldg	4/26/2019	120 mo	3.75	1,381,500	596,081	140,895	146,179
Side Loader	3/15/2022	36 mo	2.29	254,821	84,790	84,790	0
Pierce Enforcer Aerial Truck	4/30/2022	120 mo	2.92	1,266,694	903,857	118,245	121,698
Police and Court Software	8/29/2023	73 mo	4.42	1,560,000	1,116,302	204,377	213,411
2 Dump Trucks	12/27/2023	60 mo	7.49	561,379	432,335	96,674	103,912
Sweeper	1/10/2025	49 mo	4.53	395,000	395,000	84,946	72,441
				Totals	**55,405,829**	**3,354,650**	**2,902,318**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Garden City 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,623,310	9,639,720	7,503,960
Receipts:			
Ad Valorem Tax	6,157,628	6,662,200	xxxxxxxxxxxxxxx
Delinquent Tax	176,259	125,000	125,000
Motor Vehicle Tax	598,536	641,600	693,805
Recreational Vehicle Tax	5,111	6,900	5,780
16/20M Vehicle Tax	1,579	1,100	1,535
Commercial Vehicle Tax	27,723	27,500	32,474
Watercraft Tax	0	0	2,061
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	13,580,486	13,600,000	13,800,000
Use Tax	2,108,427	2,075,000	2,100,000
Franchise Tax	814,623	810,500	810,000
Other Taxes	308,050	288,900	293,900
Fees	2,333,224	2,306,950	2,339,700
Sales	270,091	295,000	293,000
Licenses and Permits	597,364	579,350	579,350
Use of Cash or Property	1,834,217	1,460,000	1,260,000
Grant	30,967	0	0
Reimbursement	429,355	990,000	710,000
Transfers In	7,351,204	8,403,199	8,712,300
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	78,287	8,000	8,500
Does miscellaneous exceed 10% of Total			
Total Receipts	**36,703,129**	**38,281,199**	**31,767,406**
Resources Available:	**46,326,439**	**47,920,919**	**39,271,366**

City of Garden City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	46,326,439	47,920,919	39,271,366
Expenditures:			
Administration	7,163,559	7,593,600	7,939,600
Police Department	12,271,755	13,144,515	14,301,750
Fire Department	5,744,615	6,705,420	7,120,200
Parks Department	2,205,244	2,490,020	2,629,900
Zoo Department	3,046,844	3,056,990	3,608,615
Recreation Department	2,976,869	3,444,330	3,486,500
Street Department	2,103,612	2,830,134	2,841,423
Capital Improvement	1,174,219	1,151,950	1,183,150
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	36,686,719	40,416,959	43,111,138
Cash Forward (2026 column)			3,650,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**36,686,719**	**40,416,959**	**46,761,138**
Unencumbered Cash Balance Dec 31	9,639,720	7,503,960	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	41,113,023	43,986,221	46,761,138
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,761,138
		Tax Required	7,489,772
	Delinquent Comp Rate:	2.7%	202,224
		Amount of 2025 Ad Valorem Tax	7,691,996

CPA Summary

City of Garden City 2026

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	3,409,866	3,683,950	3,881,250
Benefits	1,203,824	1,329,700	1,374,100
Contractual	1,923,394	2,099,100	2,310,700
Commodities	115,756	158,100	147,650
Capital Outlay	507,719	322,750	225,900
Transfers	3,000	0	0
Total	**7,163,559**	**7,593,600**	**7,939,600**
Police Department			
Salaries	5,804,503	6,934,365	7,377,600
Benefits	2,713,942	3,138,350	3,274,150
Contractual	1,952,615	2,000,150	2,332,400
Commodities	216,038	243,100	245,200
Capital Outlay	1,199,158	738,550	979,400
Transfers	385,500	90,000	93,000
Total	**12,271,755**	**13,144,515**	**14,301,750**
Fire Department			
Salaries	3,089,501	3,841,500	4,045,950
Benefits	1,488,055	1,885,370	1,937,750
Contractual	463,160	504,800	538,450
Commodities	124,309	125,500	131,450
Capital Outlay	579,590	348,250	466,600
Transfers	0	0	0
Total	**5,744,615**	**6,705,420**	**7,120,200**
Parks Department			
Salaries	1,101,879	1,290,750	1,392,800
Benefits	495,340	557,270	580,950
Contractual	403,350	379,500	365,750
Commodities	108,331	126,300	127,300
Capital Outlay	61,344	136,200	163,100
Transfers	35,000	0	0
Total	**2,205,244**	**2,490,020**	**2,629,900**
Zoo Department			
Salaries	1,518,523	1,652,685	1,928,800
Benefits	638,550	690,600	771,250
Contractual	427,212	415,105	414,405
Commodities	237,314	246,300	292,050
Capital Outlay	167,795	52,300	202,110
Transfers	57,450	0	0
Total	**3,046,844**	**3,056,990**	**3,608,615**
Recreation Department			
Salaries	1,223,466	1,415,100	1,489,050
Benefits	309,232	361,630	372,400
Contractual	712,078	894,500	860,850
Commodities	386,529	474,400	478,400
Capital Outlay	295,564	298,700	285,800
Transfers	50,000	0	0
Total	**2,976,869**	**3,444,330**	**3,486,500**
Street Department			
Salaries	712,637	825,100	929,300
Benefits	309,239	341,850	375,500
Contractual	375,883	432,334	405,173
Commodities	630,853	1,155,850	1,056,450
Capital Outlay	75,000	75,000	75,000
Transfers	0	0	0
Total	**2,103,612**	**2,830,134**	**2,841,423**
Capital Improvement			
Salaries	0	0	0
Benefits	0	0	0
Contractual	206,700	215,100	215,100
Commodities	0		0
Capital Outlay	837,519	936,850	968,050
Transfers	130,000	0	0
Total	**1,174,219**	**1,151,950**	**1,183,150**
Page Total	**36,686,719**	**40,416,959**	**43,111,138**

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	309,785	242,030	184,380
Receipts:			
Ad Valorem Tax	2,880,834	2,800,000	xxxxxxxxxxxxxxx
Delinquent Tax	84,402	60,000	60,000
Motor Vehicle Tax	309,670	275,000	293,758
Recreational Vehicle Tax	2,648	3,000	2,448
16/20M Vehicle Tax	746	500	650
Commercial Vehicle Tax	14,697	14,000	13,749
Watercraft Tax	0	0	873
Fees	0	0	0
Special Assessments	21,224	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,314,221**	**3,162,500**	**381,478**
Resources Available:	**3,624,005**	**3,404,530**	**565,858**
Expenditures:			
Salaries/Benefits	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Debt Service	3,381,976	3,220,150	3,325,250
Transfers	0	0	0
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,381,976**	**3,220,150**	**3,325,250**
Unencumbered Cash Balance Dec 31	242,030	184,380	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	3,532,500	3,390,150	3,325,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,325,250
		Tax Required	2,759,392
	Delinquent Comp Rate:	2.7%	74,504
		Amount of 2025 Ad Valorem Tax	2,833,896

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,644,701	1,823,189	940,323
Receipts:			
Ad Valorem Tax	1,381,402	1,280,000	xxxxxxxxxxxxxxx
Delinquent Tax	51,917	50,000	50,000
Motor Vehicle Tax	204,397	140,000	139,114
Recreational Vehicle Tax	1,756	1,500	1,159
16/20M Vehicle Tax	327	300	308
Commercial Vehicle Tax	10,561	7,000	6,511
Watercraft Tax	0		413
Other Taxes	1,070	250	0
Fees	77,438	75,000	109,000
Sales	5,237	6,000	6,000
Use of Money or Property	320,231	312,024	317,550
Donations	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	4,546	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,058,883**	**1,872,074**	**630,055**
Resources Available:	**3,703,584**	**3,695,263**	**1,570,378**
Expenditures:			
Salaries/Benefits	1,255,557	1,627,710	1,746,000
Contractual	425,164	571,290	595,750
Commodities	74,732	103,900	104,850
Capital Outlay	124,941	452,040	576,700
Debt Service	0	0	0
Transfers	0	0	0
Cash Forward			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,880,395**	**2,754,940**	**3,273,300**
Unencumbered Cash Balance Dec 31	1,823,189	940,323	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amour	2,916,900	3,183,330	3,273,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,273,300
		Tax Required	1,702,922
	Delinquent Comp Rate:	2.7%	45,979
		Amount of 2025 Ad Valorem Tax	1,748,901

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TIF**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,030,024	2,658,427	3,255,677
Receipts:			
Ad Valorem Tax for TIF District			
TIF/RHID/CID	4,298,115	4,965,000	5,078,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,298,115**	**4,965,000**	**5,078,000**
Resources Available:	**6,328,139**	**7,623,427**	**8,333,677**
Expenditures:			
Capital Outlay	2,513,718	3,215,000	3,328,000
Debt Service	1,155,994	1,152,750	1,160,500
Cash Forward (2026 column)			3,845,177
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,669,712**	**4,367,750**	**8,333,677**
Unencumbered Cash Balance Dec 31	2,658,427	3,255,677	0
2024/2025/2026 Budget Authority Amoun	5,554,737	7,514,025	8,333,677

Adopted Budget

Community Trust Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,243,946	1,790,712	2,290,712
Receipts:			
Grant	667,536	700,000	0
Reimbursement	306,852	200,000	
Interest Income			
Total Receipts	**974,388**	**900,000**	**0**
Resources Available:	**3,218,334**	**2,690,712**	**2,290,712**
Expenditures:			
Contractual	0	0	500,000
Capital Outlay	1,427,622	400,000	0
Cash Forward (2026 column)			1,790,712
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,427,622**	**400,000**	**2,290,712**
Unencumbered Cash Balance Dec 31	1,790,712	2,290,712	0
2024/2025/2026 Budget Authority Amoun	2,275,370	3,899,046	2,290,712

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,089,542	2,010,325	626,001
Receipts:			
Fees	31,549	50,000	50,000
Grant	83,273	0	0
Donations	69,110	52,000	52,000
Transfers In	529,950	500,000	500,000
Miscellaneous	13,057	24,000	24,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**726,939**	**626,000**	**626,000**
Resources Available:	**2,816,481**	**2,636,325**	**1,252,001**
Expenditures:			
Contractual	88,062	577,688	102,000
Commodities	0	47,313	0
Capital Outlay	310,094	1,385,323	420,000
Transfers Out	408,000	0	0
Cash Forward (2026 column)			730,001
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**806,156**	**2,010,324**	**1,252,001**
Unencumbered Cash Balance Dec 31	2,010,325	626,001	0
2024/2025/2026 Budget Authority Amour	2,172,813	1,252,104	1,252,001

See Tab C

Adopted Budget

Special Trafficway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,496,166	1,555,245	1,221,325
Receipts:			
Intergovernmental	15,400	15,400	15,400
Other Taxes	745,910	735,000	735,000
Sales	15,800	0	15,000
Reimbursement	350,533	340,000	350,000
Transfers In	280,831	100	0
Miscellaneous	25,474		15,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,433,948**	**1,090,500**	**1,130,400**
Resources Available:	**2,930,114**	**2,645,745**	**2,351,725**
Expenditures:			
Contractual Services	332,433	420,220	446,470
Commodities	666,951	796,000	797,350
Capital Outlay	375,485	208,200	529,800
Cash Forward (2026 column)			578,105
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**1,374,869**	**1,424,420**	**2,351,725**
Unencumbered Cash Balance Dec 31	1,555,245	1,221,325	0
2024/2025/2026 Budget Authority Amour	2,559,068	2,613,346	2,351,725

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,541	39,033	39,033
Receipts:			
Reimbursement	13902	25,000	25,000
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,902**	**26,000**	**26,000**
Resources Available:	**72,443**	**65,033**	**65,033**
Expenditures:			
Contractual	33,410	26,000	26,000
Cash Forward (2024 Column)			39,033
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,410**	**26,000**	**65,033**
Unencumbered Cash Balance Dec 31	39,033	39,033	0
2024/2025/2026 Budget Authority Amoun	77,869	84,541	65,033

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	119,355	128,315	135,915
Receipts:			
Fees	7,850	9,600	9,600
Use of $/Property	750		
Miscellaneous	360		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,960**	**9,600**	**9,600**
Resources Available:	**128,315**	**137,915**	**145,515**
Expenditures:			
Commodities		2,000	2,000
Capital Outlay			100,000
Cash Forward (2026 column)			43,515
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,000**	**145,515**
Unencumbered Cash Balance Dec 31	128,315	135,915	0
2024/2025/2026 Budget Authority Amoun	102,577	136,555	145,515

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Recreation & Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	272,569	322,779	205,979
Receipts:			
Other Taxes	152,760	150,000	150,000
Loan Repayment	2,900	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**155,660**	**152,000**	**152,000**
Resources Available:	**428,229**	**474,779**	**357,979**
Expenditures:			
Contractual	450	1,300	1,300
Capital Outlay	25,000	187,500	65,000
Transfers	80,000	80,000	80,000
Cash Forward (2026 column)			211,679
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**105,450**	**268,800**	**357,979**
Unencumbered Cash Balance Dec 31	322,779	205,979	0
2024/2025/2026 Budget Authority Amoun	374,944	312,269	357,979

Adopted Budget

Special Alcohol-Drug Abuse	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	390,875	405,221	385,221
Receipts:			
Other Taxes	152,760	120,000	120,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**152,760**	**120,000**	**120,000**
Resources Available:	**543,635**	**525,221**	**505,221**
Expenditures:			
Contractual	138,414	140,000	140,000
Cash Forward (2026 column)			365,221
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**138,414**	**140,000**	**505,221**
Unencumbered Cash Balance Dec 31	405,221	385,221	0
2024/2025/2026 Budget Authority Amoun	578,441	490,874	505,221

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Finnup Trust**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	323,091	414,551	150,001
Receipts:			
Reimbursement	15,870		
Donations	130,000	150,000	150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**145,870**	**150,000**	**150,000**
Resources Available:	**468,961**	**564,551**	**300,001**
Expenditures:			
Contractual	54,410	414,550	150,000
Cash Forward (2026 column)			150,001
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,410**	**414,550**	**300,001**
Unencumbered Cash Balance Dec 31	414,551	150,001	0
2024/2025/2026 Budget Authority Amoun	468,961	150,000	300,001

See Tab C

Adopted Budget

Risk Management	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	124,178	151,627	147,627
Receipts:			
Reimbursement	72,458	15,000	15,000
Transfers In	30,000	30,000	30,000
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**102,458**	**46,000**	**46,000**
Resources Available:	**226,636**	**197,627**	**193,627**
Expenditures:			
Contractual	75,009	50,000	50,000
Cash Forward (2026 column)			143,627
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**75,009**	**50,000**	**193,627**
Unencumbered Cash Balance Dec 31	151,627	147,627	0
2024/2025/2026 Budget Authority Amoun	75,009	166,178	193,627

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Drug Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74,216	80,610	72,610
Receipts:			
Intergovernmental	5,598	8,000	8,000
Use of $/Property	896	500	500
Miscellaneous	5,933	5,500	5,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,427**	**14,000**	**14,000**
Resources Available:	**86,643**	**94,610**	**86,610**
Expenditures:			
Contractual	4,813	15,000	15,000
Commodities	915	2,000	2,000
Capital Outlay	305	5,000	5,000
Cash Forward (2026 column)			64,610
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,033**	**22,000**	**86,610**
Unencumbered Cash Balance Dec 31	80,610	72,610	0
2024/2025/2026 Budget Authority Amoun	50,000	80,216	86,610

Adopted Budget

DEA Forfeiture	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,419	1,761	1,961
Receipts:			
Use of $/Property	342	200	200
Miscellaneous	0	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**342**	**5,200**	**5,200**
Resources Available:	**1,761**	**6,961**	**7,161**
Expenditures:			
Contractual		5,000	5,000
Cash Forward (column)			2,161
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**7,161**
Unencumbered Cash Balance Dec 31	1,761	1,961	0
2024/2025/2026 Budget Authority Amoun	6,164	6,819	7,161

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Development Loan**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,752	20,752	12,252
Receipts:			
Loan Payments	0	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**2,000**	**2,000**
Resources Available:	**20,752**	**22,752**	**14,252**
Expenditures:			
Contractual		10,500	10,500
Cash Forward (2026 column)			3,752
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,500**	**14,252**
Unencumbered Cash Balance Dec 31	20,752	12,252	0
2024/2025/2026 Budget Authority Amount	14,252	14,252	14,252

Adopted Budget

Emergency Shelter Grant	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,748	0	0
Receipts:			
Grant Income			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,748**	**0**	**0**
Expenditures:			
Contractual	2,748		
Cash Forward (column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,748**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	2,748	0	0

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development Loan**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	490,847	1,250	1,250
Receipts:			
Loan Repayment	4,500	10,000	29,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,500**	**10,000**	**29,000**
Resources Available:	**495,347**	**11,250**	**30,250**
Expenditures:			
Contractual	494,097	10,000	29,000
Cash Forward (2026 column)			1,250
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**494,097**	**10,000**	**30,250**
Unencumbered Cash Balance Dec 31	1,250	1,250	0
2024/2025/2026 Budget Authority Amount	525,053	501,447	30,250

Adopted Budget

Enhanced Wireless 911	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	418,269	122,664	132,664
Receipts:			
Franchise Tax	245,639	240,000	240,000
Miscellaneous		75,000	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**245,639**	**315,000**	**240,100**
Resources Available:	**663,908**	**437,664**	**372,764**
Expenditures:			
Contractual	267,445	210,000	246,000
Capital Outlay	273,799	95,000	20,000
Cash Forward (2026 column)			106,764
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**541,244**	**305,000**	**372,764**
Unencumbered Cash Balance Dec 31	122,664	132,664	0
2024/2025/2026 Budget Authority Amount	796,696	425,969	372,764

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City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **HIDTA Grant**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	67,280	73,116	98,006
Receipts:			
Intergovenmental	81,000	90,000	90,000
Grant	76,226	55,000	55,000
Interest on Idle Funds			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**157,226**	**145,000**	**145,000**
Resources Available:	**224,506**	**218,116**	**243,006**
Expenditures:			
Salaries	87,009	76,000	80,000
Benefits	37,902	36,110	37,450
Capital Outlay	26,479	8,000	8,000
Cash Forward (2026 column)			117,556
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**151,390**	**120,110**	**243,006**
Unencumbered Cash Balance Dec 31	73,116	98,006	0
2024/2025/2026 Budget Authority Amoun	197,402	205,980	243,006

Adopted Budget

Housing	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,035	155,323	184,323
Receipts:			
Other Taxes	28,838	29,000	29,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**28,838**	**29,000**	**29,000**
Resources Available:	**180,873**	**184,323**	**213,323**
Expenditures:			
Contractual	25,550		
Cash Forward (2026 column)			213,323
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**25,550**	**0**	**213,323**
Unencumbered Cash Balance Dec 31	155,323	184,323	0
2024/2025/2026 Budget Authority Amoun	185,452	210,035	213,323

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Project Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	372,709	270,534	172,708
Receipts:			
Loan Repayment	1,329	2,000	2,000
Transfers In			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,329**	**2,000**	**2,000**
Resources Available:	**374,038**	**272,534**	**174,708**
Expenditures:			
Contractual	1,330	2,000	2,000
Capital Outlay	102,174	61,277	170,000
Transfer		36,549	
Cash Forward (2026 column)			2,708
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**103,504**	**99,826**	**174,708**
Unencumbered Cash Balance Dec 31	270,534	172,708	0
2024/2025/2026 Budget Authority Amoun	202,000	174,709	174,708

Adopted Budget

Project Safe Neighborhood Grant	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,416	10,721	10,221
Receipts:			
Grant	40,693	40,000	40,000
Transfer			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	**40,693**	**40,000**	**40,000**
Resources Available:	**64,109**	**50,721**	**50,221**
Expenditures:			
Salaries			
Benefits			
Contractual	14,907	4,500	4,500
Commodities	19,495		
Capital Outlay	18,986	36,000	36,000
Cash Forward (2026 column)			9,721
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,388**	**40,500**	**50,221**
Unencumbered Cash Balance Dec 31	10,721	10,221	0
2024/2025/2026 Budget Authority Amoun	60,883	63,416	50,221

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,969	96,757	91,757
Receipts:			
Intergovernmental	80,825	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**80,825**	**25,000**	**25,000**
Resources Available:	**159,794**	**121,757**	**116,757**
Expenditures:			
Capital Outlay	63,037	30,000	60,000
Cash Forward (2026 column)			56,757
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**63,037**	**30,000**	**116,757**
Unencumbered Cash Balance Dec 31	96,757	91,757	0
2024/2025/2026 Budget Authority Amoun	96,390	108,969	116,757

Adopted Budget

Capital Improvement Plan	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,410,715	1,018,128	20,839
Receipts:			
Miscellaneous	30,382	20,000	20,000
Transfers In		550,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**30,382**	**570,000**	**220,000**
Resources Available:	**1,441,097**	**1,588,128**	**240,839**
Expenditures:			
Capital Outlay	422,969	1,567,289	200,200
Cash Forward (2026 column)			40,639
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**422,969**	**1,567,289**	**240,839**
Unencumbered Cash Balance Dec 31	1,018,128	20,839	0
2024/2025/2026 Budget Authority Amoun	1,710,715	490,000	240,839

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CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Capital Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,652,850	4,402,850	5,152,850
Receipts:			
Use of $/Property			
Reimbursement			
Transfers	750,000	750,000	750,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**750,000**	**750,000**	**750,000**
Resources Available:	**4,402,850**	**5,152,850**	**5,902,850**
Expenditures:			
Contractual	0		50000
Capital Outlay			
Cash Forward (2026 column)			5,852,850
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**5,902,850**
Unencumbered Cash Balance Dec 31	4,402,850	5,152,850	0
2024/2025/2026 Budget Authority Amoun	4,421,721	5,152,850	5,902,850

Adopted Budget

Utilities Security Deposit	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	549,813	412,483	412,483
Receipts:			
Fees	19,610	320,000	320,000
Use of $/Property	37,785		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**57,395**	**320,000**	**320,000**
Resources Available:	**607,208**	**732,483**	**732,483**
Expenditures:			
Contractual	194,725	320,000	320,000
Cash Forward (2026 column)			412,483
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**194,725**	**320,000**	**732,483**
Unencumbered Cash Balance Dec 31	412,483	412,483	0
2024/2025/2026 Budget Authority Amoun	819,549	869,813	732,483

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City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Repair and Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	807,615	963,204	1,113,204
Receipts:			
Fees	155,589	150,000	150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**155,589**	**150,000**	**150,000**
Resources Available:	**963,204**	**1,113,204**	**1,263,204**
Expenditures:			
Cash Forward (2026 column)			1,263,204
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,263,204**
Unencumbered Cash Balance Dec 31	963,204	1,113,204	0
2024/2025/2026 Budget Authority Amoun	956,722	1,107,615	1,263,204

Adopted Budget

Water and Sewage Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,019,043	2,462,437	1,837,437
Receipts:			
Fees	443,394	375,000	375,000
Transfers In			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**443,394**	**375,000**	**375,000**
Resources Available:	**2,462,437**	**2,837,437**	**2,212,437**
Expenditures:			
Contractual		1,000,000	1,000,000
Cash Forward (2026 column)			1,212,437
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,000,000**	**2,212,437**
Unencumbered Cash Balance Dec 31	2,462,437	1,837,437	0
2024/2025/2026 Budget Authority Amoun	1,848,681	2,769,043	2,212,437

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City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Reuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	350,000
Receipts:			
Fees			
Grant		450,000	19,250,000
Transfers In		300,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**750,000**	**19,250,000**
Resources Available:	**0**	**750,000**	**19,600,000**
Expenditures:			
Contractual		400,000	150,000
Capital Outlay		0	19,100,000
Cash Forward (2026 column)			350,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**400,000**	**19,600,000**
Unencumbered Cash Balance Dec 31	0	350,000	0
2024/2025/2026 Budget Authority Amoun	19,100,000	19,100,000	19,600,000

Adopted Budget

Airport Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	161,118	269,484	269,484
Receipts:			
Fees	111,595	122,725	236,750
Grant	61,338	2,331,775	4,498,250
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**172,933**	**2,454,500**	**4,735,000**
Resources Available:	**334,051**	**2,723,984**	**5,004,484**
Expenditures:			
Contractual	64567	2,454,500	4,735,000
Cash Forward (2026 column)			269,484
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,567**	**2,454,500**	**5,004,484**
Unencumbered Cash Balance Dec 31	269,484	269,484	0
2024/2025/2026 Budget Authority Amoun	1,158,559	2,286,118	5,004,484

See Tab C

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Terminal Project**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,754,704	3,148,512	2,156,528
Receipts:			
Grant	5,587,321	568,016	
Transfers In			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**5,587,321**	**568,016**	**0**
Resources Available:	**9,342,025**	**3,716,528**	**2,156,528**
Expenditures:			
Contractual	6,193,513	1,560,000	
Cash Forward (2026 column)			2,156,528
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**6,193,513**	**1,560,000**	**2,156,528**
Unencumbered Cash Balance Dec 31	3,148,512	2,156,528	0
2024/2025/2026 Budget Authority Amoun	10,425,951	36,664	2,156,528

See Tab C

Adopted Budget

Golf Course Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	148,080	4,764	4,764
Receipts:			
Fees	4,824	5,000	5,000
Transfers In	30,000		
Grant		40,000	
Donations		62,000	100
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**34,824**	**107,000**	**5,100**
Resources Available:	**182,904**	**111,764**	**9,864**
Expenditures:			
Capital Outlay	178,140	107,000	
Cash Forward (2026 column)			9,864
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**178,140**	**107,000**	**9,864**
Unencumbered Cash Balance Dec 31	4,764	4,764	0
2024/2025/2026 Budget Authority Amoun	220,000	47,830	9,864

See Tab C

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Recreation Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	362,544	410,095	435,095
Receipts:			
Property Tax	0	0	0
Transfers In	75,000	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**75,000**	**25,000**	**25,000**
Resources Available:	**437,544**	**435,095**	**460,095**
Expenditures:			
Capital Outlay	27,449	0	0
Cash Forward (2026 column)			460,095
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,449**	**0**	**460,095**
Unencumbered Cash Balance Dec 31	410,095	435,095	0
2024/2025/2026 Budget Authority Amoun	410,325	460,544	460,095

Adopted Budget

Health Insurance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,062,748	1,096,982	1,102,762
Receipts:			
Reimbursement	1,039,048	1,280,000	1,430,000
Transfers In	4,365,308	4,514,080	4,764,400
Miscellaneous	145		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**5,404,501**	**5,794,080**	**6,194,400**
Resources Available:	**6,467,249**	**6,891,062**	**7,297,162**
Expenditures:			
Benefits	38,381	43,000	44,000
Contractual	5,319,769	5,713,300	6,114,030
Commodities	12,117	32,000	32,000
Cash Forward (2026 column)			1,107,132
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,370,267**	**5,788,300**	**7,297,162**
Unencumbered Cash Balance Dec 31	1,096,982	1,102,762	0
2024/2025/2026 Budget Authority Amoun	6,322,888	6,773,368	7,297,162

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Insurance Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,545,847	1,445,847	1,345,847
Receipts:			
Use of $/Property	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,545,847**	**1,445,847**	**1,345,847**
Expenditures:			
Transfers Out	100,000	100,000	250,000
Cash Forward (2026 column)			1,095,847
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**100,000**	**100,000**	**1,345,847**
Unencumbered Cash Balance Dec 31	1,445,847	1,345,847	0
2024/2025/2026 Budget Authority Amoun	1,745,847	1,445,847	1,345,847

Adopted Budget

Workers Compensation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	180,707	220,691	183,941
Receipts:			
Miscellaneous		0	0
Reimbursement	552,900	522,500	522,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**552,900**	**522,500**	**522,500**
Resources Available:	**733,607**	**743,191**	**706,441**
Expenditures:			
Contractual	504,787	536,750	511,750
Commodities	8,129	22,500	22,500
Cash Forward (2026 column)			172,191
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**512,916**	**559,250**	**706,441**
Unencumbered Cash Balance Dec 31	220,691	183,941	0
2024/2025/2026 Budget Authority Amoun	692,719	727,217	706,441

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Workers Compensation Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,018,140	688,494	686,494
Receipts:			
Use of $/Property	5809	3,000	3,000
Miscellaneous	9,931		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,740**	**3,000**	**3,000**
Resources Available:	**1,033,880**	**691,494**	**689,494**
Expenditures:			
Contractual	70,386	5,000	5,000
Transfers Out	275,000		
Cash Forward (2026 column)			684,494
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**345,386**	**5,000**	**689,494**
Unencumbered Cash Balance Dec 31	688,494	686,494	0
2024/2025/2026 Budget Authority Amoun	1,010,792	679,140	689,494

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries/Benefits			
Contractual			
Commodities			
Capital Outlay			
Debt Service			
Transfers			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,507,122	5,508,246	6,523,081
Receipts:			
Other Taxes	1,401,391	1,400,000	1,400,000
Fees	36,949,852	40,040,000	40,223,000
Sales	21,500	20,000	21,000
Reimbursement	386,562	775,000	650,000
Grant		928,650	200
Miscellaneous		50,000	341,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,759,305**	**43,213,650**	**42,635,200**
Resources Available:	**44,266,427**	**48,721,896**	**49,158,281**
Expenditures:			
Salaries	2,913,159	3,230,900	3,442,500
Benefits	890,771	1,000,380	1,019,480
Contractual	19,952,954	21,429,505	22,348,150
Commodities	815,042	681,060	1,365,700
Capital Outlay	1,786,626	3,471,070	3,022,000
Debt Service	6,499,297	6,549,000	6,548,000
Transfer	5,825,008	5,836,900	6,095,800
Cash Forward (2026 column)			5,316,651
Miscellaneous	75,324		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,758,181**	**42,198,815**	**49,158,281**
Unencumbered Cash Balance Dec 31	5,508,246	6,523,081	0
2024/2025/2026 Budget Authority Amoun	47,985,307	47,596,776	49,158,281

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewage**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,644,585	6,266,313	5,839,788
Receipts:			
Other Taxes	64,869	67,250	67,250
Fees	11,735,009	12,109,000	12,477,000
Sales	76,512	40,500	45,500
Use of $/Property	0	0	0
Grant	65,096	0	0
Reimbursement	42,015	1,500,000	50,000
Transfers In	500,000		
Miscellaneous	539		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,484,040**	**13,716,750**	**12,639,750**
Resources Available:	**19,128,625**	**19,983,063**	**18,479,538**
Expenditures:			
Salaries	1,674,278	1,803,700	1,909,700
Benefits	626,430	665,710	685,200
Contractual	5,035,801	5,709,865	6,331,000
Commodities	924,848	581,000	288,550
Capital Outlay	1,885,027	2,087,000	1,237,400
Debt Services	1,470,928	1,916,000	1,917,400
Transfers Out	1,245,000	1,380,000	1,429,700
Cash Forward (2026 column)			4,680,588
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,862,312**	**14,143,275**	**18,479,538**
Unencumbered Cash Balance Dec 31	6,266,313	5,839,788	0
2024/2025/2026 Budget Authority Amoun	18,383,695	16,136,494	18,479,538

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Drainage**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	610,062	876,056	751,146
Receipts:			
Fees	495,594	456,000	456,000
Miscellaneous	3,016	1,500	3,000
Reimbursements			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**498,610**	**457,500**	**459,000**
Resources Available:	**1,108,672**	**1,333,556**	**1,210,146**
Expenditures:			
Salaries	68,673	87,000	91,400
Benefits	25,835	27,910	28,900
Contractual	128,393	392,000	192,000
Commodities	2,540	25,500	25,500
Capital Outlay	7,175	50,000	50,000
Cash Forward (2026 column)			822,346
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**232,616**	**582,410**	**1,210,146**
Unencumbered Cash Balance Dec 31	876,056	751,146	0
2024/2025/2026 Budget Authority Amount	808,984	998,162	1,210,146

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,944,873	1,748,843	1,117,363
Receipts:			
Other Taxes	3,110	3,000	3,000
Fees	4,376,347	4,334,000	5,535,400
Sales	57,168	63,000	63,000
Use of $/Property	20,993	20,000	20,000
Miscellaneous	29,205	0	20,000
Reimbursement	1876	3,000	3,000
Transfer In	500,000	500,000	500,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,988,699**	**4,923,000**	**6,144,400**
Resources Available:	**6,933,572**	**6,671,843**	**7,261,763**
Expenditures:			
Salaries	1,476,057	1,565,500	1,647,600
Benefits	559,802	607,920	623,950
Contractual	1,738,898	1,822,400	1,867,400
Commodities	236,403	197,760	201,050
Capital Outlay	623,573	748,500	704,350
Debt Service	0	0	457,000
Transfer Out	549,996	612,400	668,500
Cash Forward (2026 column)			1,091,913
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,184,729**	**5,554,480**	**7,261,763**
Unencumbered Cash Balance Dec 31	1,748,843	1,117,363	0
2024/2025/2026 Budget Authority Amoun	6,722,531	5,265,580	7,261,763

See Tab C

CPA Summary

City of Garden City 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,073	183	9,953
Receipts:			
Other Taxes	5,721	45,000	45,000
Fees	570,167	659,000	678,500
Sales	111,084	110,000	110,000
Miscellaneous	400	0	0
Transfers In	505,000	505,000	505,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,192,372**	**1,319,000**	**1,338,500**
Resources Available:	**1,227,445**	**1,319,183**	**1,348,453**
Expenditures:			
Salaries	618,051	664,800	671,750
Benefits	188,246	199,880	206,300
Contractual	160,321	215,200	241,550
Commodities	206,836	197,350	205,350
Capital Outlay	23,808	32,000	13,500
Transfers	30,000		
Cash Forward (2026 column)			10,003
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**1,227,262**	**1,309,230**	**1,348,453**
Unencumbered Cash Balance Dec 31	183	9,953	0
2024/2025/2026 Budget Authority Amoun	1,262,750	1,240,323	1,348,453

See Tab C

CPA Summary

City of Garden City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		**.30 Sales Tax Projects**		**.15 Sales Tax Projects**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,077,600	Cash Balance Jan 1	18,817,609	Cash Balance Jan 1	1,484,978	Cash Balance Jan 1		Cash Balance Jan 1		25,380,187
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of $/Property	162,737	Sales Tax	3,531,650	Sales Tax	1,432,756					
Bond Issuance	8,005,058	Use of $/Property	320,348	Use of $/Property	100,725					
Total Receipts	8,167,795	Total Receipts	3,851,998	Total Receipts	1,533,481	Total Receipts	0	Total Receipts	0	13,553,274
Resources Available:	13,245,395	Resources Available:	22,669,607	Resources Available:	3,018,459	Resources Available:	0	Resources Available:	0	38,933,461
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries/Benefits		Salaries/Benefits	0	Salaries/Benefits	0					
Contractual	99,442	Contractual	903,200	Contractual	0					
Commodities	0	Commodities	0	Commodities	0					
Capital Outlay	466,533	Capital Outlay	10,808,426	Capital Outlay	1,731,815					
Debt Service	0	Debt Service	2,017,450	Debt Service	971,913					
Transfers	280,831	Transfers	0	Transfers	0					
Total Expenditures	846,806	Total Expenditures	13,729,076	Total Expenditures	2,703,728	Total Expenditures	0	Total Expenditures	0	17,279,610
Cash Balance Dec 31	12,398,589	Cash Balance Dec 31	8,940,531	Cash Balance Dec 31	314,731	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**21,653,851** **
										21,653,851 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Garden City

will meet on 09/02/25 at 1:30 p.m. at City Administrative Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Service and Finance Department and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,686,719	22.736	40,416,959	23.697	46,761,138	7,691,996	24.115
Debt Service	3,381,976	10.649	3,220,150	10.034	3,325,250	2,833,896	8.885
Airport	1,880,395	5.107	2,754,940	4.752	3,273,300	1,748,901	5.483
TIF	3,669,712		4,367,750		8,333,677		
Community Trust Reserve	1,427,622		400,000		2,290,712		
Capital Improvement Reserve	806,156		2,010,324		1,252,001		
Special Trafficway	1,374,869		1,424,420		2,351,725		
Special Improvements	33,410		26,000		65,033		
Cemetery Endowment	0		2,000		145,515		
Special Recreation & Parks	105,450		268,800		357,979		
Special Alcohol-Drug Abuse	138,414		140,000		505,221		
Finnup Trust	54,410		414,550		300,001		
Risk Management	75,009		50,000		193,627		
Drug Enforcement	6,033		22,000		86,610		
DEA Forfeiture	0		5,000		7,161		
Community Development Loan	0		10,500		14,252		
Emergency Shelter Grant	2,748		0		0		
Economic Development Loan	494,097		10,000		30,250		
Enhanced Wireless 911	541,244		305,000		372,764		
HIDTA Grant	151,390		120,110		243,006		
Housing	25,550		0		213,323		
Project Development	103,504		99,826		174,708		
Project Safe Neighborhood Grant	53,388		40,500		50,221		
Opioid Settlements	63,037		30,000		116,757		
Capital Improvement Plan	422,969		1,567,289		240,839		
Electric Capital Reserve	0		0		5,902,850		
Utilities Security Deposit	194,725		320,000		732,483		
Sewage Repair and Replacement	0		0		1,263,204		
Water and Sewage Reserve	0		1,000,000		2,212,437		
Water Reuse	0		400,000		19,600,000		
Airport Improvement	64,567		2,454,500		5,004,484		
Airport Terminal Project	6,193,513		1,560,000		2,156,528		
Golf Course Improvement	178,140		107,000		9,864		
Recreation Reserve	27,449		0		460,095		
Health Insurance	5,370,267		5,788,300		7,297,162		
Health Insurance Reserve	100,000		100,000		1,345,847		
Workers Compensation	512,916		559,250		706,441		
Workers Compensation Reserve	345,386		5,000		689,494		
Electric	38,758,181		42,198,815		49,158,281		
Water and Sewage	12,862,312		14,143,275		18,479,538		
Drainage	232,616		582,410		1,210,146		
Solid Waste	5,184,729		5,554,480		7,261,763		
Golf Course	1,227,262		1,309,230		1,348,453		
Totals	122,750,164	38.492	133,788,378	38.483	195,544,140	12,274,793	38.483
						*Revenue Neutral Rate***	*35.928*
Less: Transfers	9,898,954		9,049,300		9,567,000		
Net Expenditure	112,851,210		124,739,078		185,977,140		
Total Tax Levied	10,738,229		11,345,828		xxxxxxxxxxxxxxxxx		
Assessed Valuation	278,984,729		294,838,138		318,965,988		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	87,260,000	84,515,000	84,885,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	59,497,233	58,332,393	55,405,829
Total	146,757,233	142,847,393	140,290,829

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Jared Kuhlmann

City Official Title: Finance Director

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Garden City Telegram
1807 E Mary St. #7, Garden City, KS 67846
(620) 504-9885

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Aug 9, 2025

Notice ID: uI96ovXrzf54YpzAMU6q
Notice Name: Garden City Budget Hearing
Publication Fee: $148.13

Edmar Corachia

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/11/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Garden City

will meet on 09/02/25 at 1:30 p.m. at City Administrative Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Service and Finance Department and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,686,719	22.736	40,416,959	23.697	46,761,138	7,691,996	24.115
Debt Service	3,381,976	10.649	3,220,150	10.034	3,325,250	2,833,896	8.885
Airport	1,880,395	5.107	2,754,940	4.752	3,273,300	1,748,901	5.483
TIF	3,669,712		4,367,750		8,333,677		
Community Trust Reserve	1,427,622		400,000		2,290,712		
Capital Improvement Reserve	806,156		2,010,324		1,252,001		
Special Trafficway	1,374,869		1,424,420		2,351,725		
Special Improvements	33,410		26,000		65,033		
Cemetery Endowment	0		2,000		145,515		
Special Recreation & Parks	105,450		268,800		357,979		
Special Alcohol-Drug Abuse	138,414		140,000		505,221		
Finnup Trust	54,410		414,550		300,001		
Risk Management	75,009		50,000		193,627		
Drug Enforcement	6,033		22,000		86,610		
DEA Forfeiture	0		5,000		7,161		
Community Development Loan	0		10,500		14,252		
Emergency Shelter Grant	2,748		0		0		
Economic Development Loan	494,097		10,000		30,250		
Enhanced Wireless 911	541,244		305,000		372,764		
HIDTA Grant	151,390		120,110		243,006		
Housing	25,550		0		213,323		
Project Development	103,504		99,826		174,708		
Project Safe Neighborhood Grant	53,388		40,500		50,221		
Opioid Settlements	63,037		30,000		116,757		
Capital Improvement Plan	422,969		1,567,289		240,839		
Electric Capital Reserve	0		0		5,902,850		
Utilities Security Deposit	194,725		320,000		732,483		
Sewage Repair and Replacement	0		0		1,263,204		
Water and Sewage Reserve	0		1,000,000		2,212,437		
Water Reuse	0		400,000		19,600,000		
Airport Improvement	64,567		2,454,500		5,004,484		
Airport Terminal Project	6,193,513		1,560,000		2,156,528		
Golf Course Improvement	178,140		107,000		9,864		
Recreation Reserve	27,449		0		460,095		
Health Insurance	5,370,267		5,788,300		7,297,162		
Health Insurance Reserve	100,000		100,000		1,345,847		
Workers Compensation	512,916		559,250		706,441		
Workers Compensation Reserve	345,386		5,000		689,494		
Electric	38,758,181		42,198,815		49,158,281		
Water and Sewage	12,862,312		14,143,275		18,479,538		
Drainage	232,616		582,410		1,210,146		
Solid Waste	5,184,729		5,554,480		7,261,763		
Golf Course	1,227,262		1,309,230		1,348,453		
Totals	122,750,164	38.492	133,788,378	38.483	195,544,140	12,274,793	38.483
						*Revenue Neutral Rate***	*35.928*
Less: Transfers	9,898,954		9,049,300		9,567,000		
Net Expenditure	112,851,210		124,739,078		185,977,140		
Total Tax Levied	10,738,229		11,345,828		xxxxxxxxxxxxxxxxx		
Assessed Valuation	278,984,729		294,838,138		318,965,988		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	87,260,000	84,515,000	84,885,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	59,497,233	58,332,393	55,405,829
Total	146,757,233	142,847,393	140,290,829

*Tax rates are expressed in mills

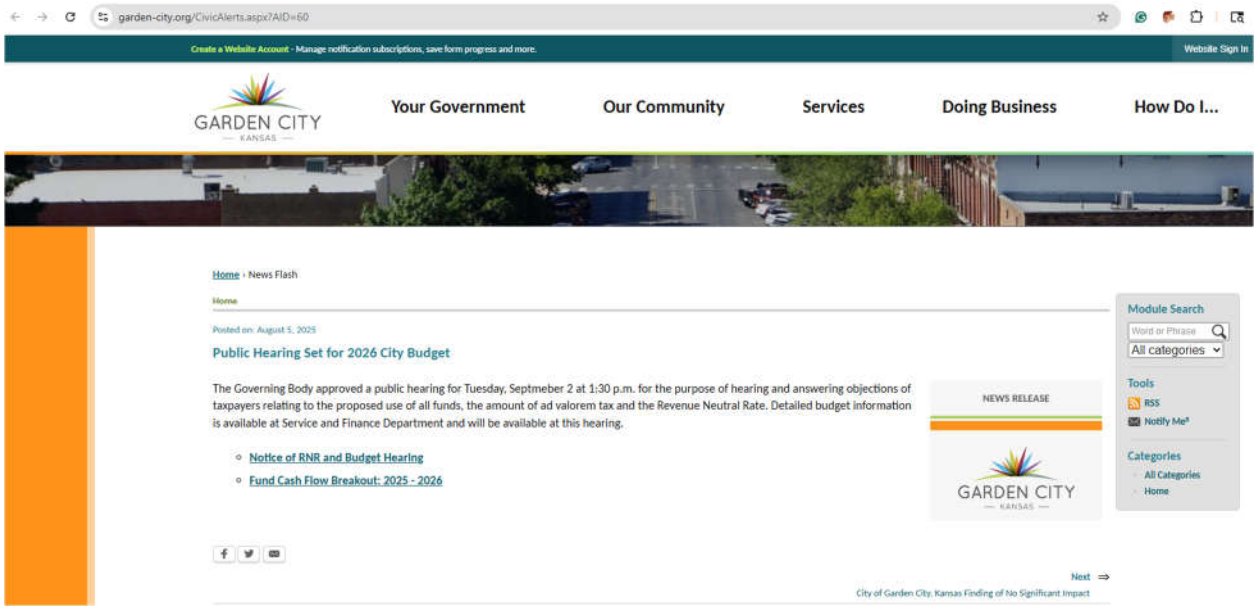
***Revenue Neutral Rate as defined by KSA 79-2988*

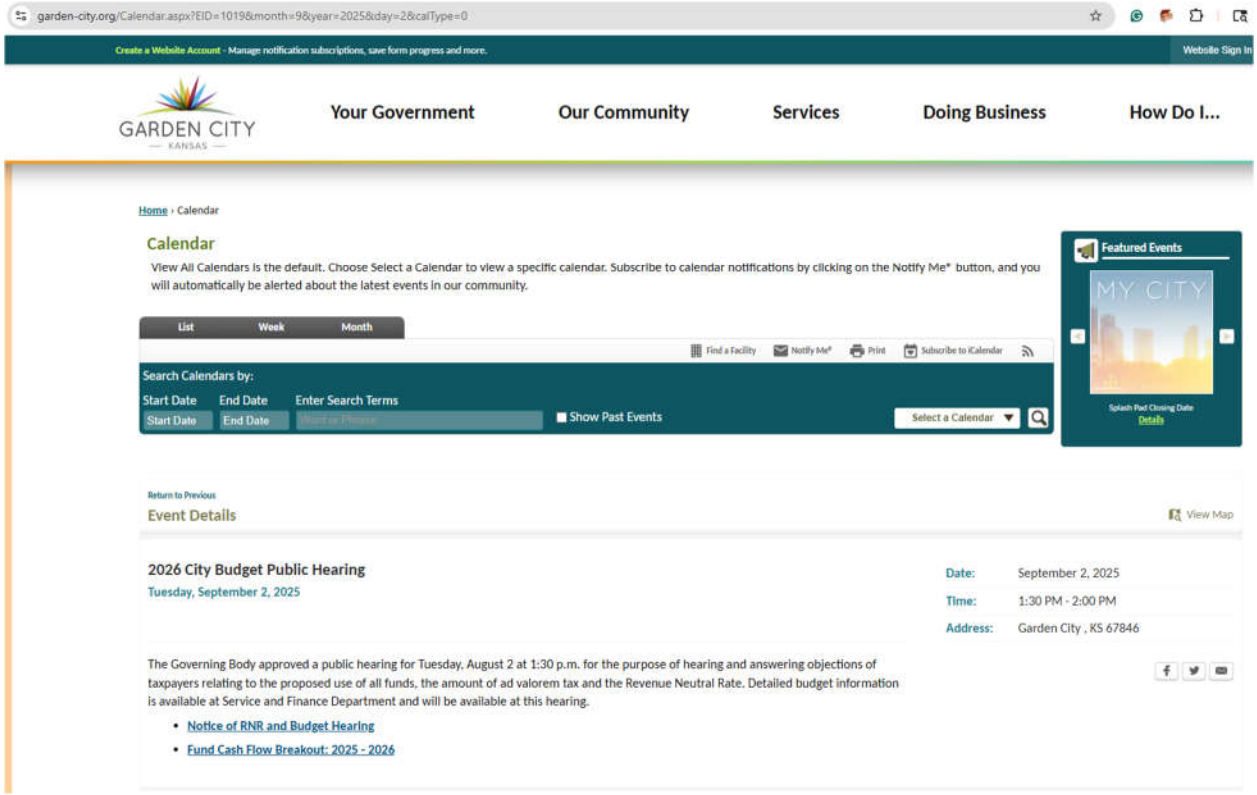
Jared Kuhlmann

City Official Title: Finance Director

Published in Garden City Telegram August 9, 2025.

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Posted on: August 5, 2025
Public Hearing Set for 2026 City Budget
The Governing Body approved a public hearing for Tuesday, Septmeber 2 at 1:30 p.m. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Service and Finance Department and will be available at this hearing.
Notice of RNR and Budget Hearing
Fund Cash Flow Breakout: 2025 - 2026
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City of Garden City, Kansas Finding of No Significant Impact


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2026 City Budget Public Hearing
Tuesday, September 2, 2025
Date: September 2, 2025
Time: 1:30 PM - 2:00 PM
Address: Garden City , KS 67846
The Governing Body approved a public hearing for Tuesday, August 2 at 1:30 p.m. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Service and Finance Department and will be available at this hearing.
Notice of RNR and Budget Hearing
Fund Cash Flow Breakout: 2025 - 2026

RESOLUTION NO. 3209 -2025

A RESOLUTION OF THE CITY OF GARDEN CITY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Garden City was calculated as 35.928 mills by the Finney County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Garden City will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Garden City, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GARDEN CITY:

The City of Garden City shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.928.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body. This resolution was passed by a majority roll call vote recorded and to be certified by the City Clerk.

ADOPTED this 2nd day of September 2025 and **SIGNED** by the Mayor.

Roy Cessna

Roy Cessna, MAYOR

ATTEST:

Celyn N Hurtado

Celyn N. Hurtado, CITY CLERK

CORPORATE SEAL
SEAL
GARDEN CITY FINNEY COUNTY KS

Revenue Neutral Rate Hearing

Roll Call

City of Garden City, Kansas

A Roll Call Vote of the City of Garden City, Kansas to Levy a Property Tax Exceeding the Revenue Neutral Rate: September 2, 2025

Resolution No. 3209 - 2025

Governing Body Member	Yes	No	Abstain
Bryce Landgraf	X		
Tam "Tom" Nguyen	X		
Manny Ortiz	X		
Troy Unruh	X		
Roy Cessna	X		

Attest:

Celyn N Hurtado

Celyn N. Hurtado, City Clerk

CORPORATE SEAL
SEAL
GARDEN CITY FINNEY COUNTY KS