GARDEN CITY
KANSAS

Auditors Report

12/31/12

Presented by:
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Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK LLC
certified public accountants

Highlights

- Unqualified Auditors Report on the primary government with no findings or questioned costs on federal funds and programs.
- No material statutory violations noted.
- Total assets of all City funds
  $156,472,085
- Total revenue of all City funds
  $61,835,348
- General fund balance decreased
  $413,644 to $5,029,579

Debt Outstanding 12/31/12

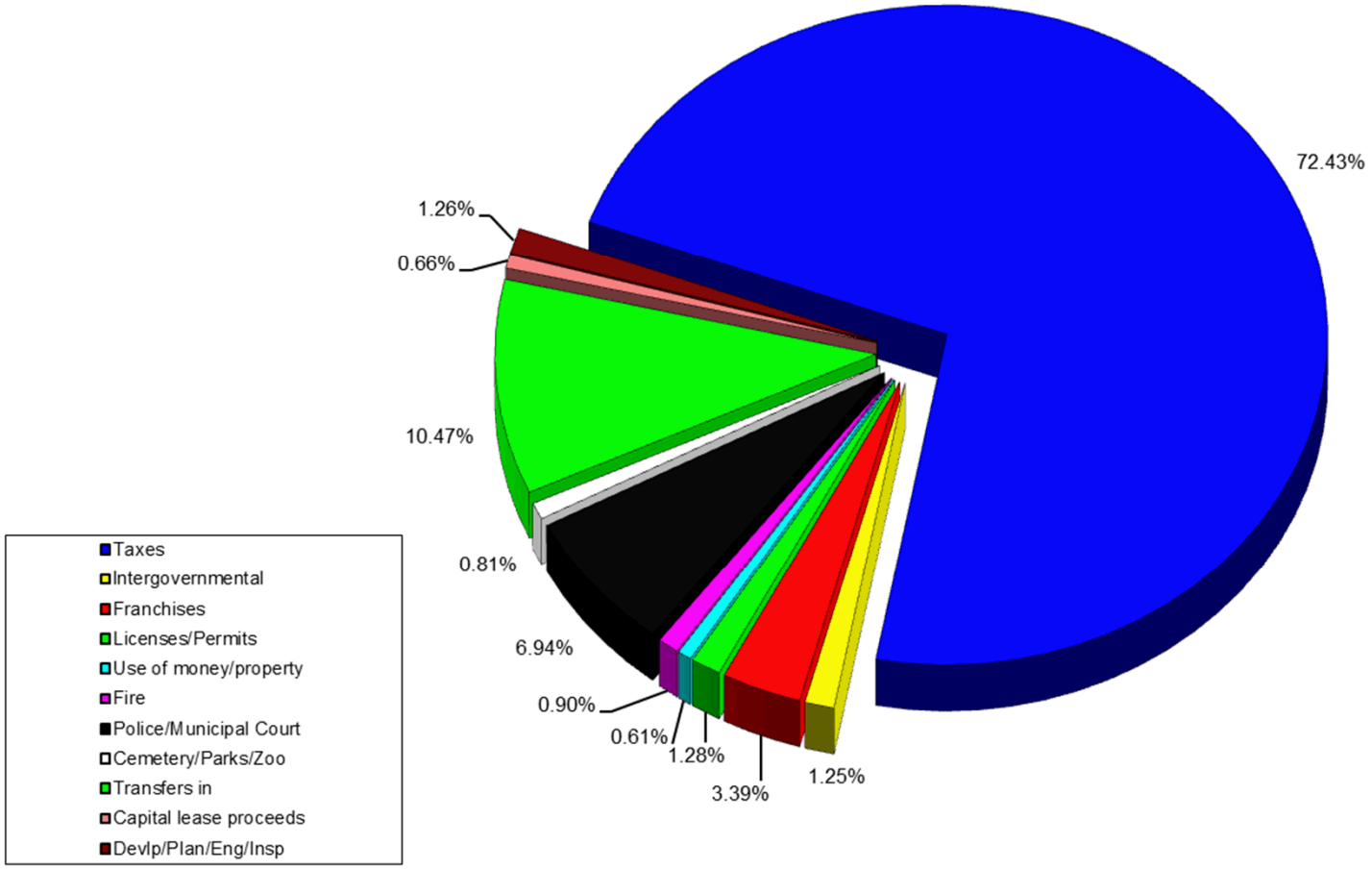
- General Obligation Bonds
  $10,041,250
- General Obligation Bonds - Utility funds
  $12,398,750
- Temporary Notes
  $12,438,000
- Capital Leases
  $601,251

GARDEN CITY
KANSAS

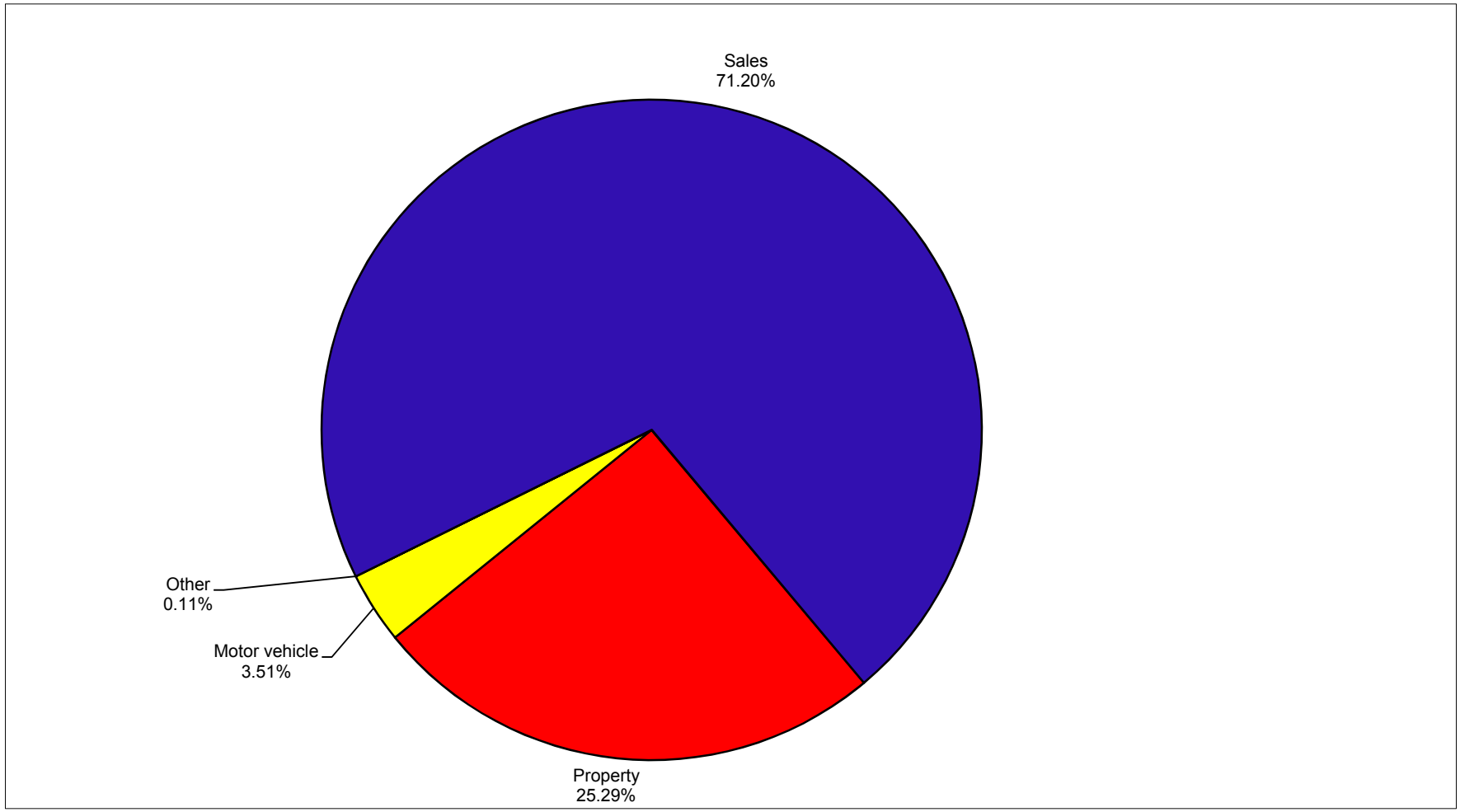
Enterprise Funds

	Electric	Water & Sewer	Airport
Current assets	Down 16.2%	Up 6.7%	Down 4.3%
Net position	Down 3.8%	Up 6.8%	Up 5.7%
Operating revenues	Up 7.8%	Up 2.0%	Up 27.4%
Invested in property, plant & equipment	$1,378,025	$973,658	$1,920,456

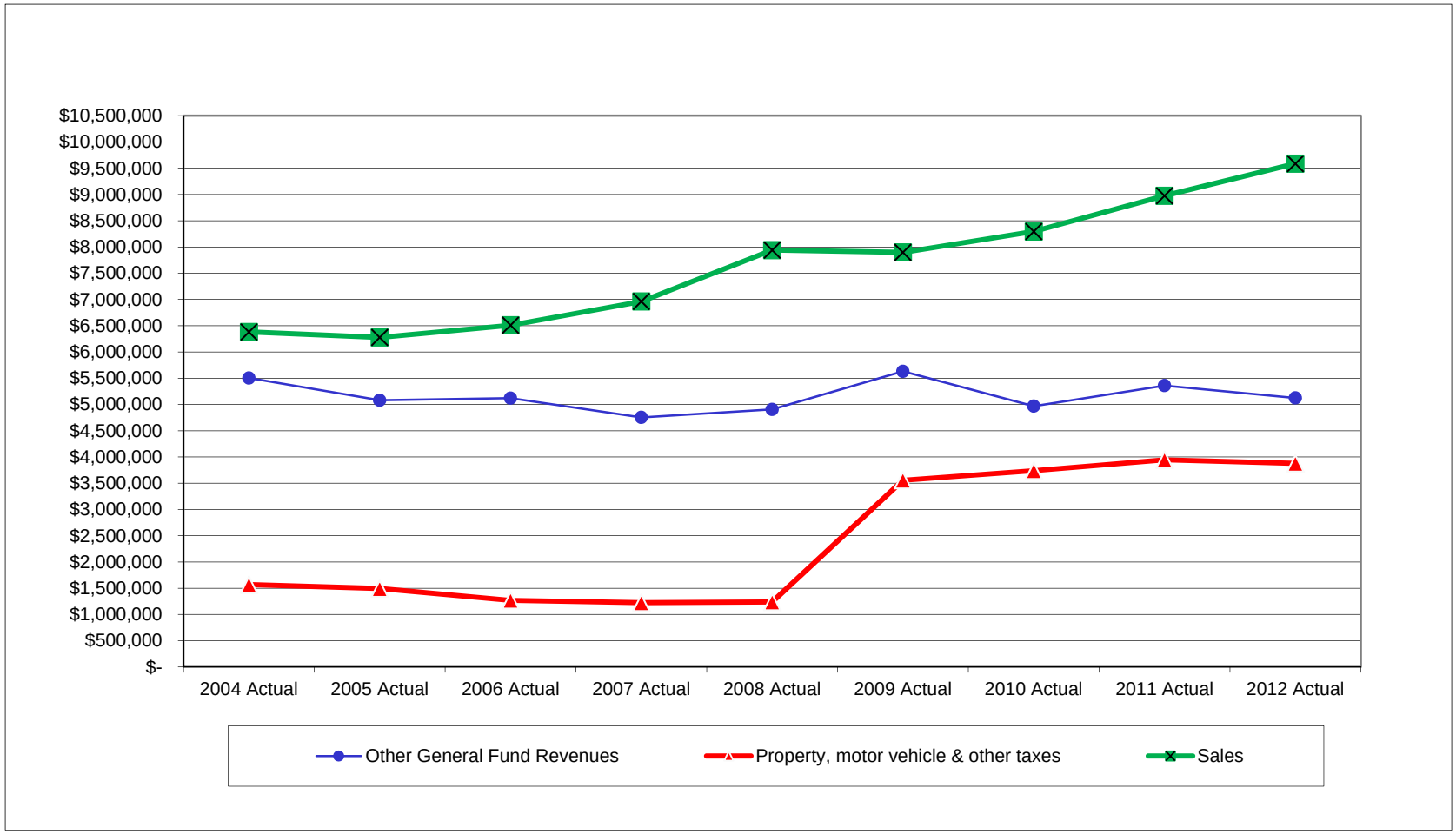
City of Garden City, Kansas
2012 Revenue – General Fund



City of Garden City, Kansas
2012 Taxes – General Fund

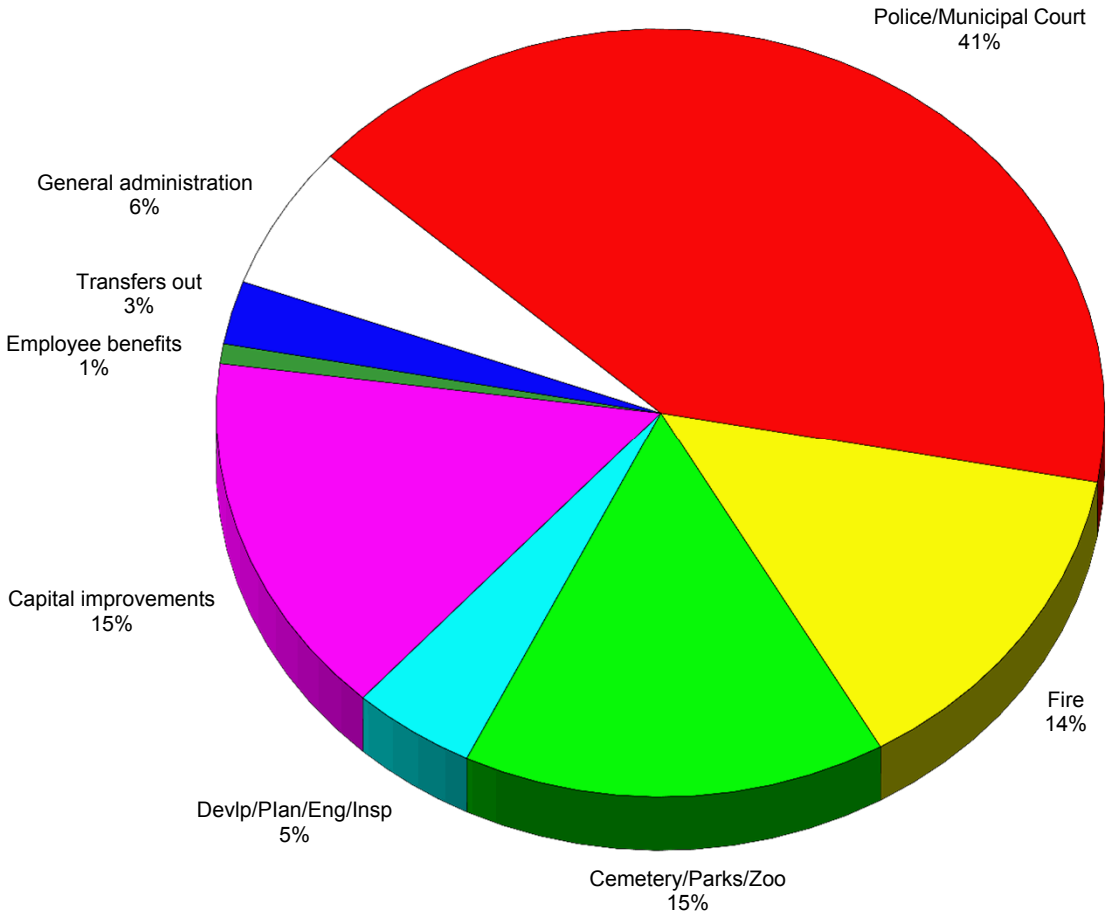


City of Garden City, Kansas
Comparison of Revenues – General Fund

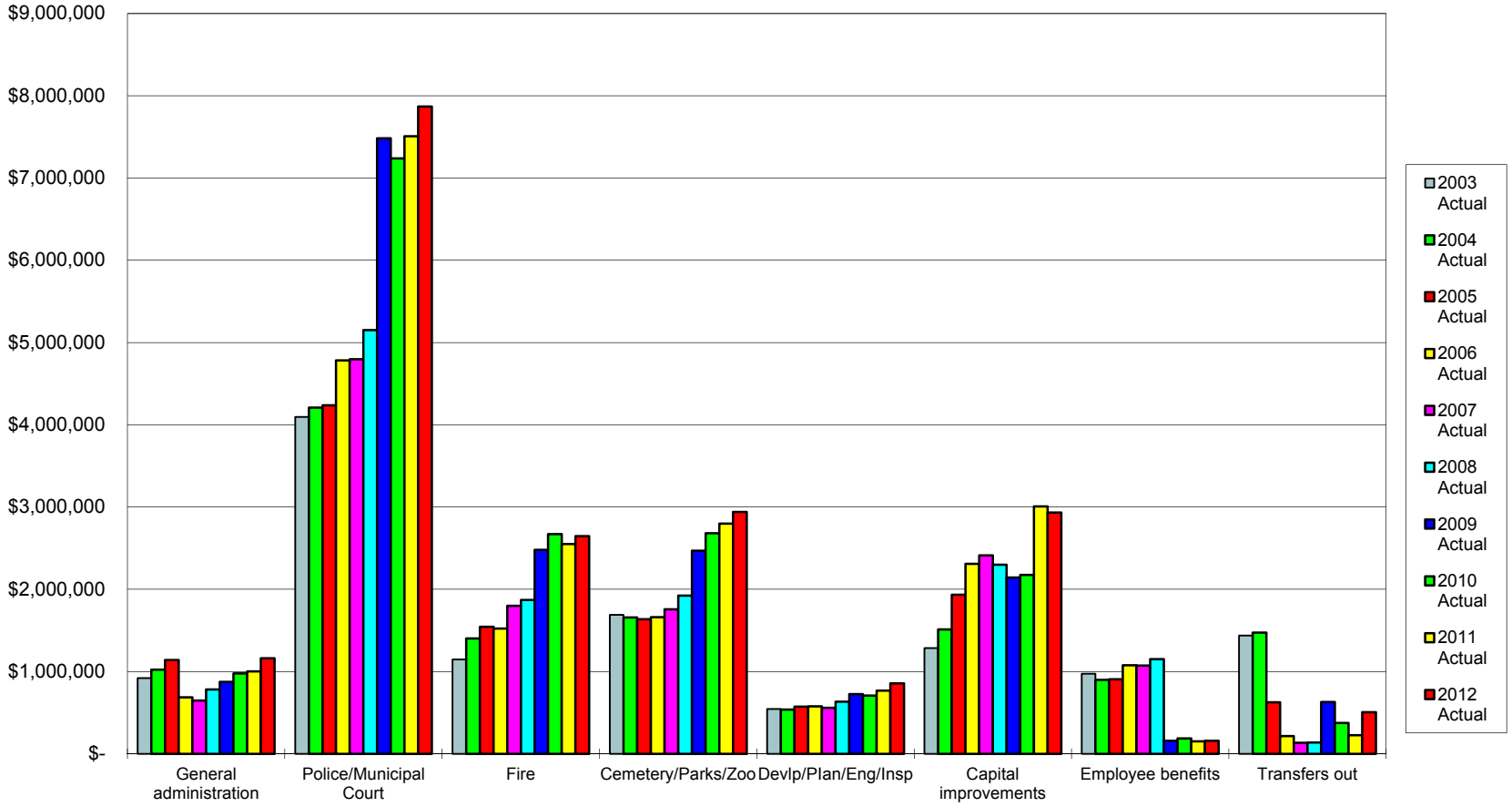


Note: 2009 taxes include an increase due to consolidation of the Employee Benefit fund into the various departments.

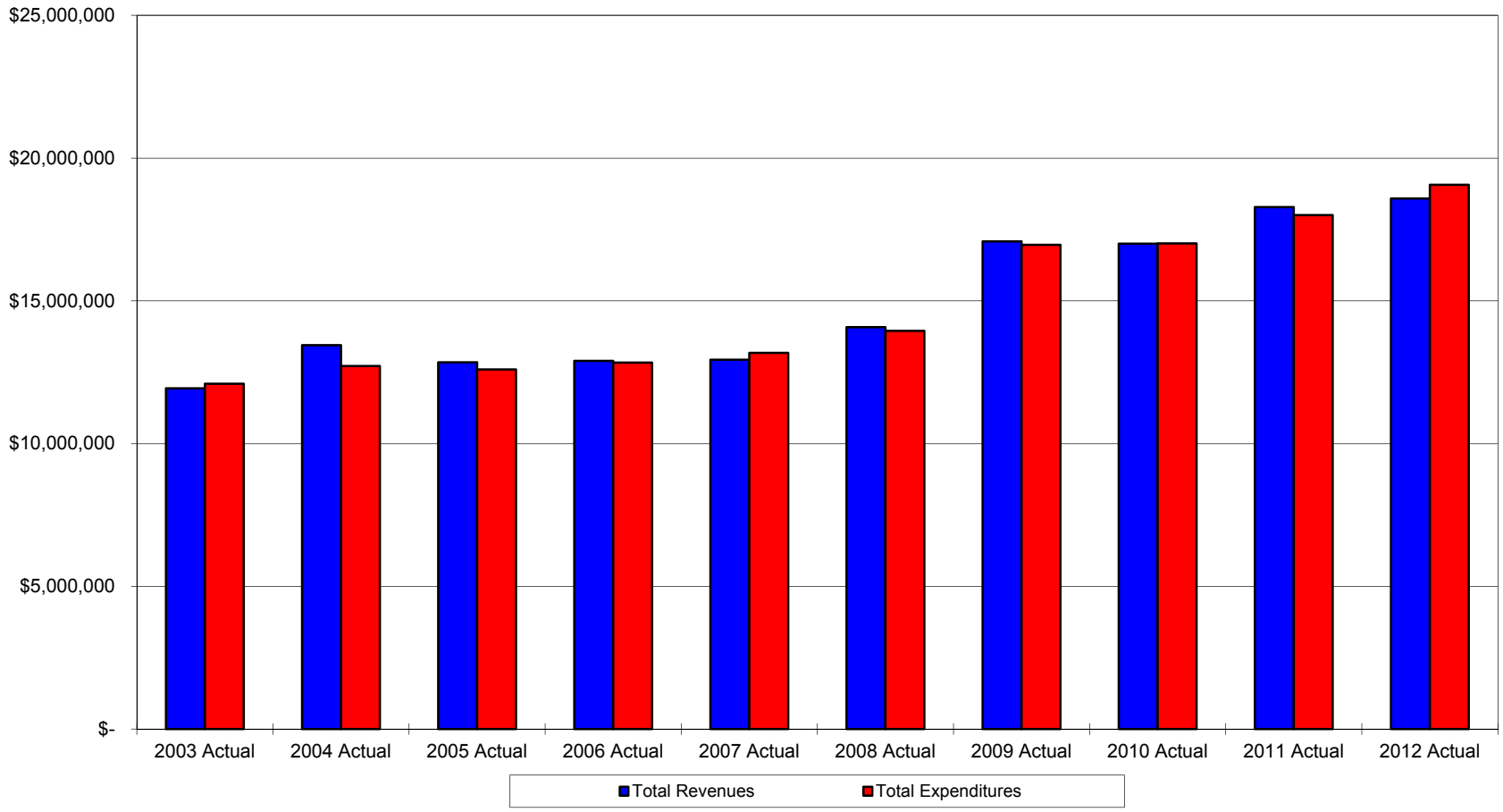
City of Garden City, Kansas
2012 Expenditures – General Fund



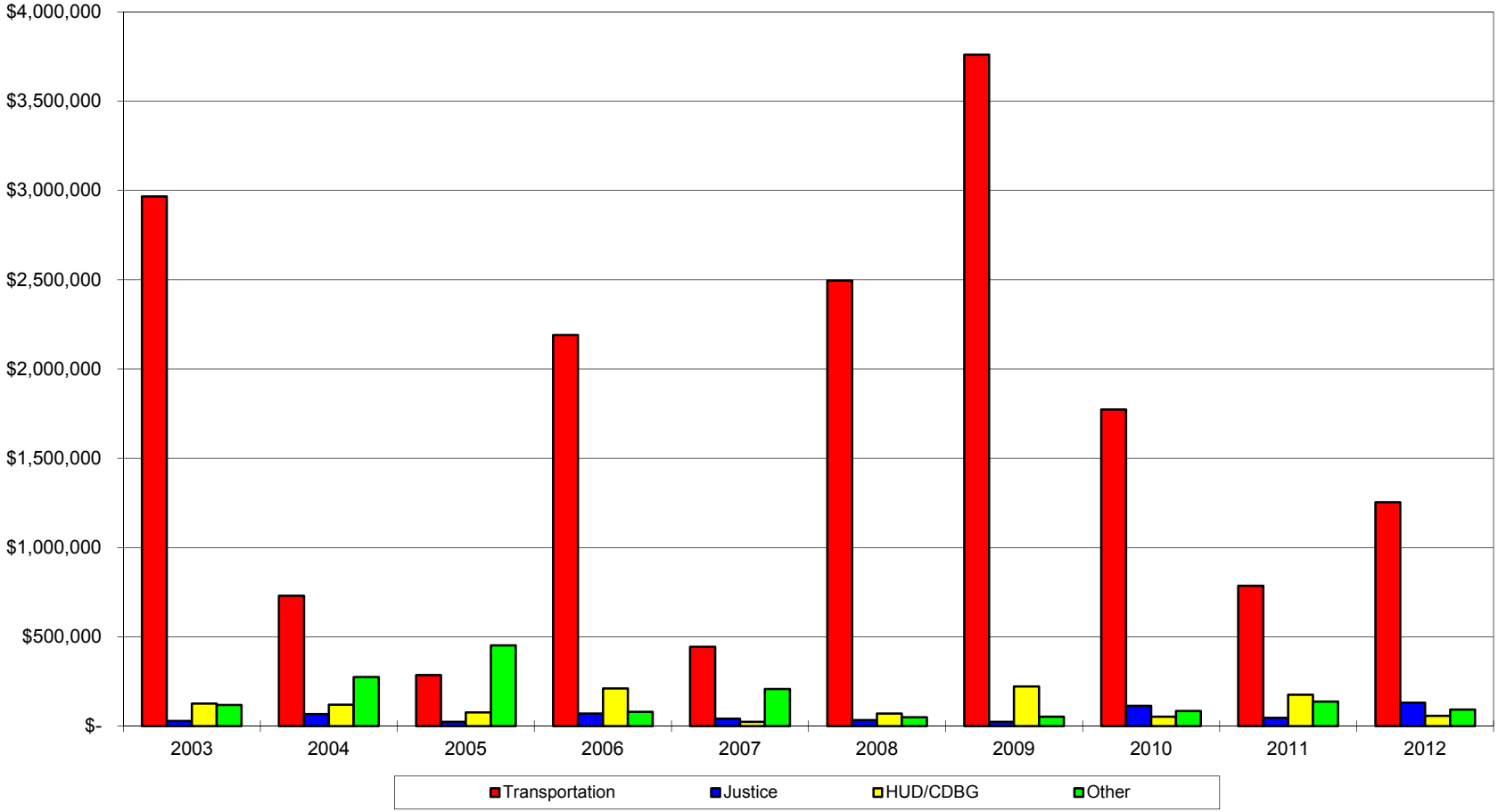
City of Garden City, Kansas
Comparison of Expenditures – General Fund



City of Garden City, Kansas
Comparison of Revenues & Expenditures – General Fund

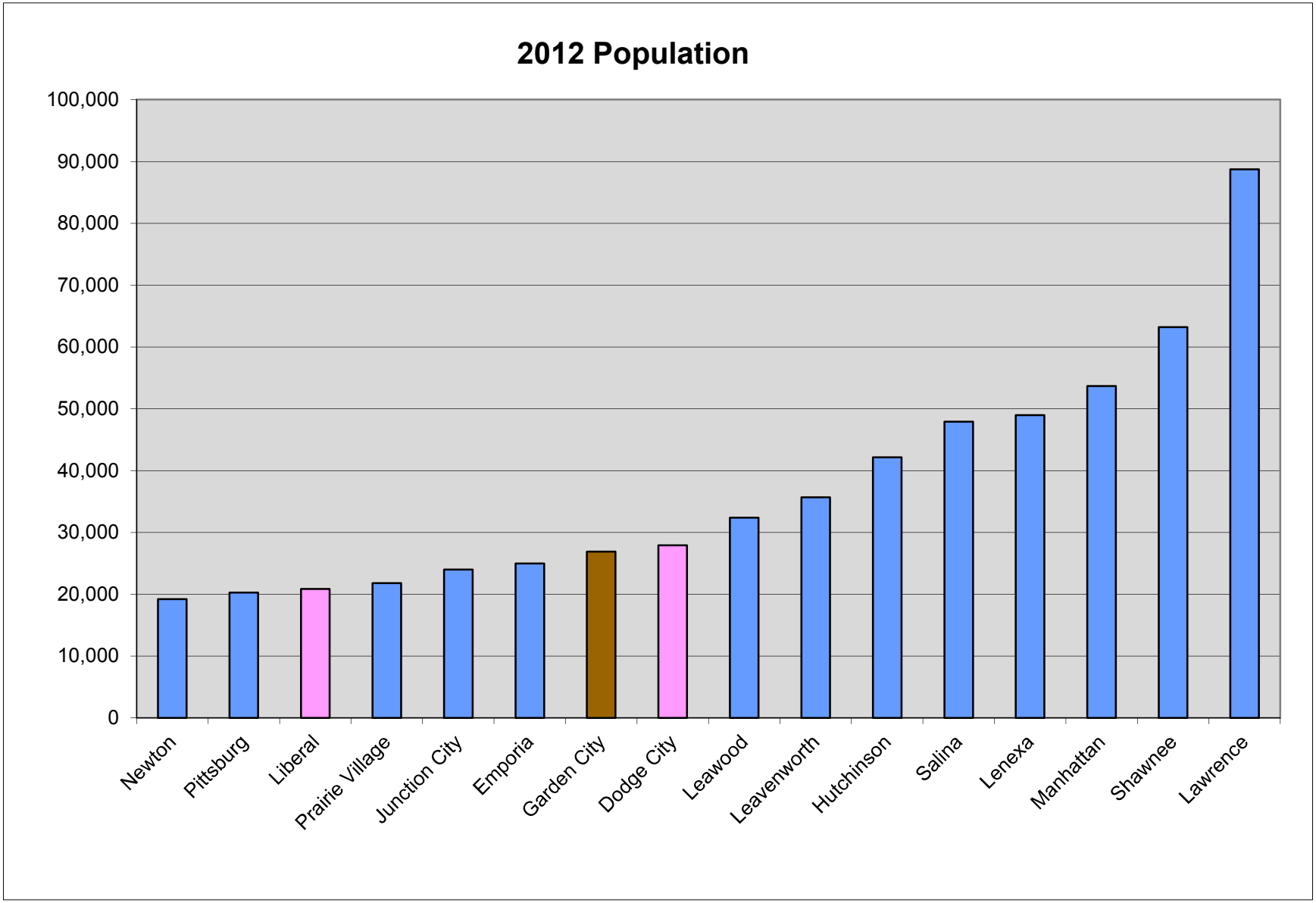


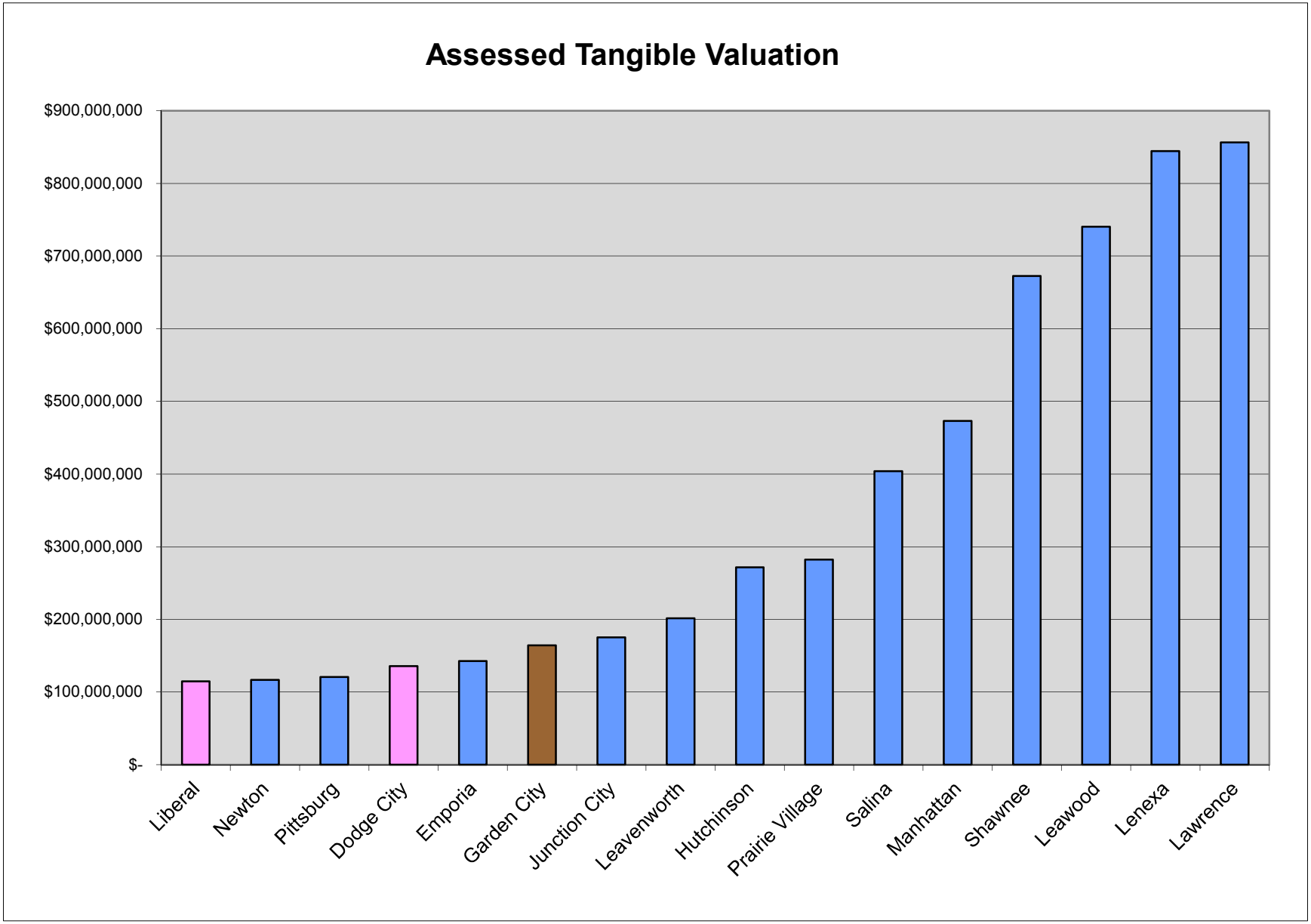
City of Garden City, Kansas
Comparison of Expenditures of Federal Awards



Other Information

- Comparisons to other first class cities with populations over 15,000 and under 100,000.
- 16 cities fall into this class.
- Information for 2012 levy year as provided by League of Municipalities.


2012 Population
100,000
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
Newton
Pittsburg
Liberal
Prairie Village
Junction City
Emporia
Garden City
Dodge City
Leawood
Leavenworth
Hutchinson
Salina
Lenexa
Manhattan
Shawnee
Lawrence


Assessed Tangible Valuation
$900,000,000
$800,000,000
$700,000,000
$600,000,000
$500,000,000
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$-
Liberal
Newton
Pittsburg
Dodge City
Emporia
Garden City
Junction City
Leavenworth
Hutchinson
Prairie Village
Salina
Manhattan
Shawnee
Leawood
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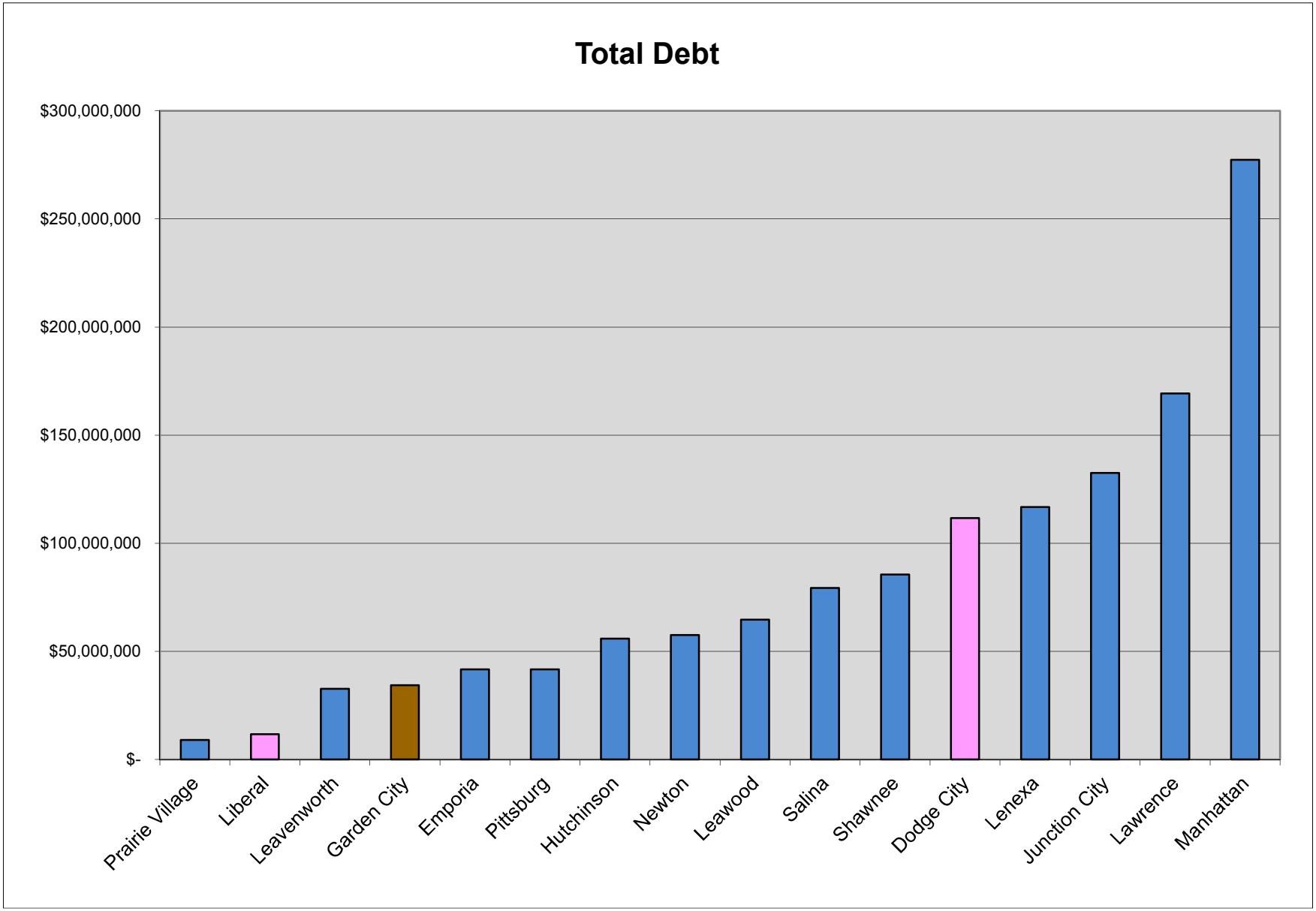
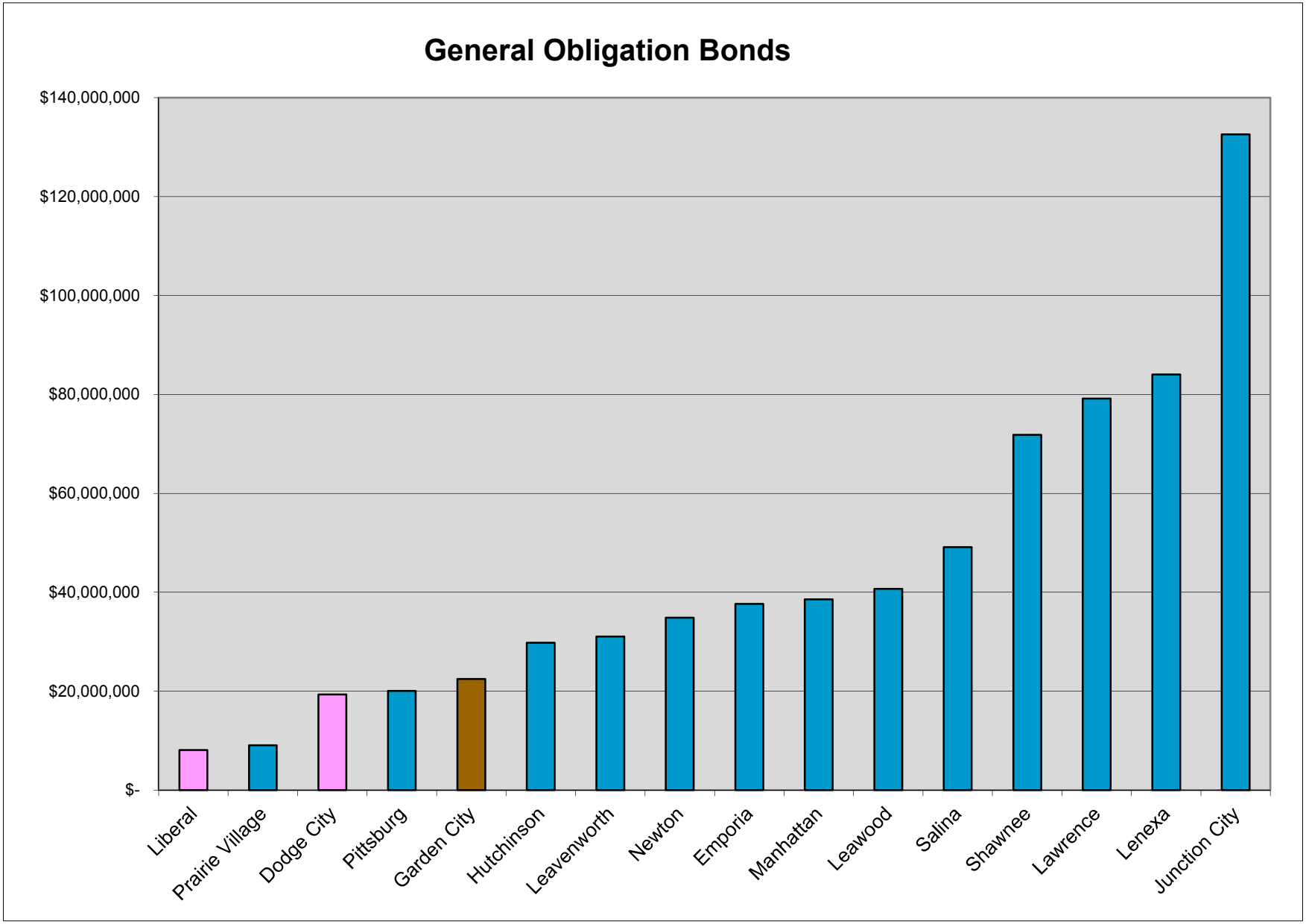
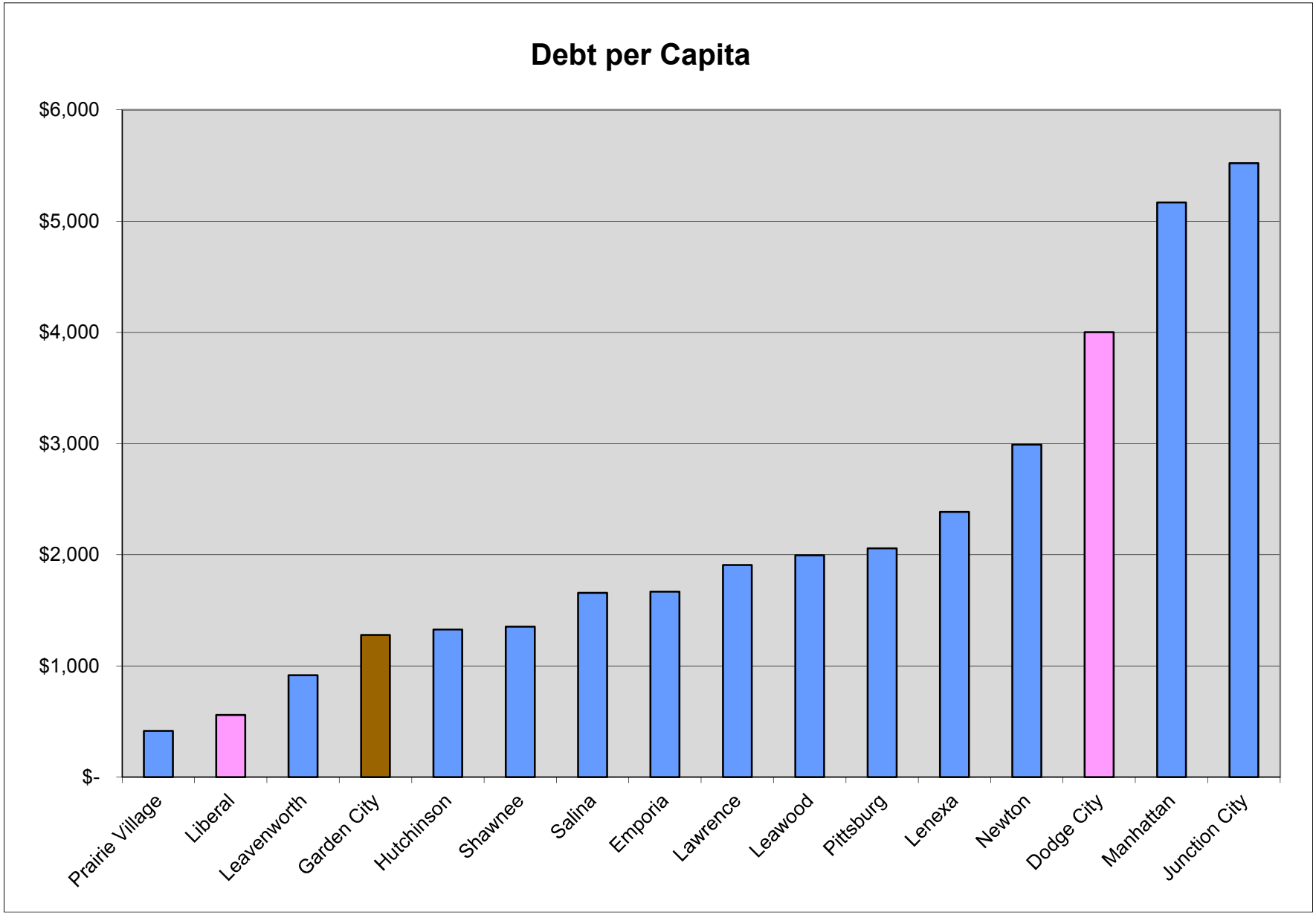
Lawrence


Total Debt
$300,000,000
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$-
Prairie Village
Liberal
Leavenworth
Garden City
Emporia
Pittsburg
Hutchinson
Newton
Leawood
Salina
Shawnee
Dodge City
Lenexa
Junction City
Lawrence
Manhattan


General Obligation Bonds
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
Liberal
Prairie Village
Dodge City
Pittsburg
Garden City
Hutchinson
Leavenworth
Newton
Emporia
Manhattan
Leawood
Salina
Shawnee
Lawrence
Lenexa
Junction City


Debt per Capita
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
Prairie Village
Liberal
Leavenworth
Garden City
Hutchinson
Shawnee
Salina
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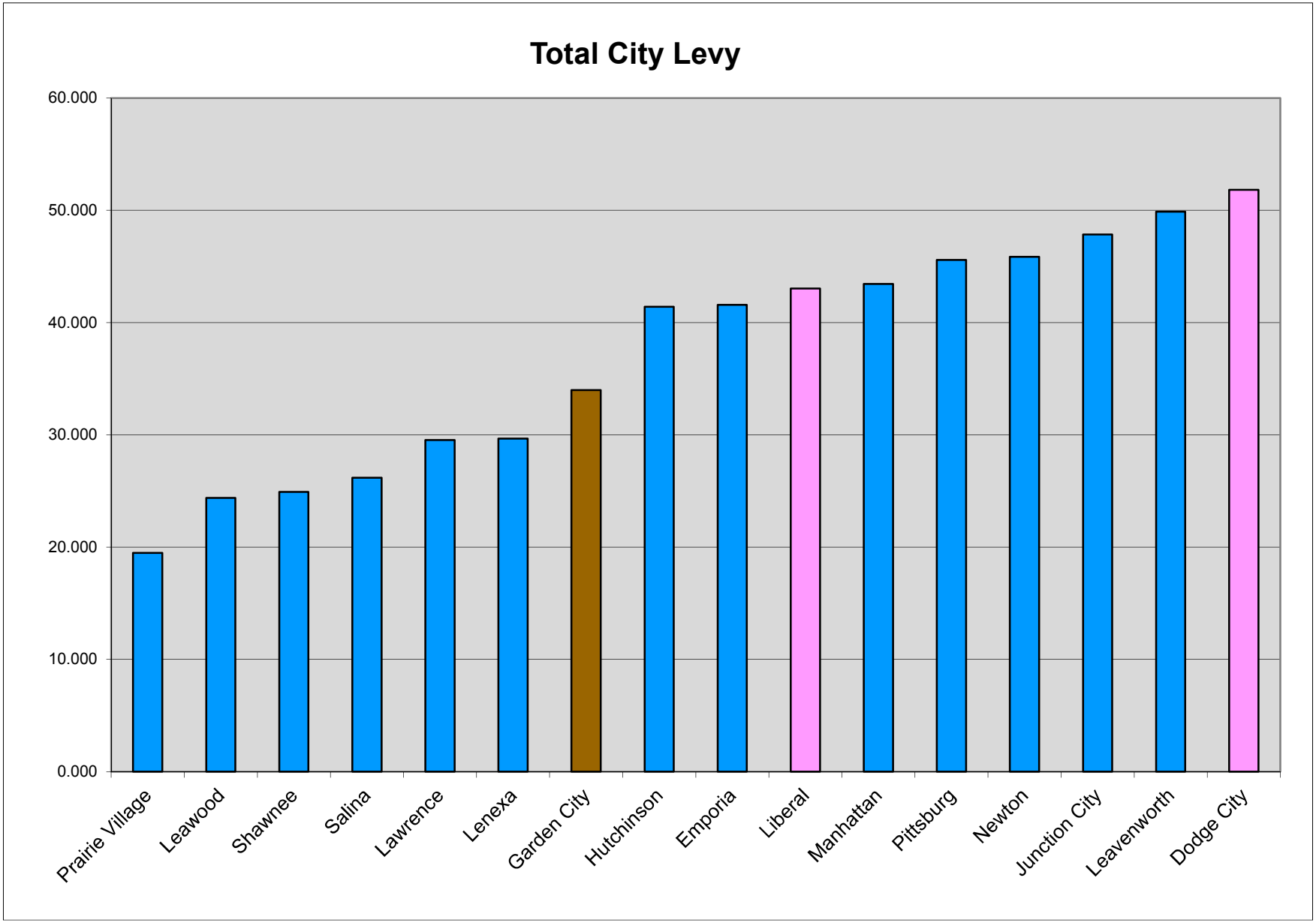
Total City Levy
60.000
50.000
40.000
30.000
20.000
10.000
0.000
Prairie Village
Leawood
Shawnee
Salina
Lawrence
Lenexa
Garden City
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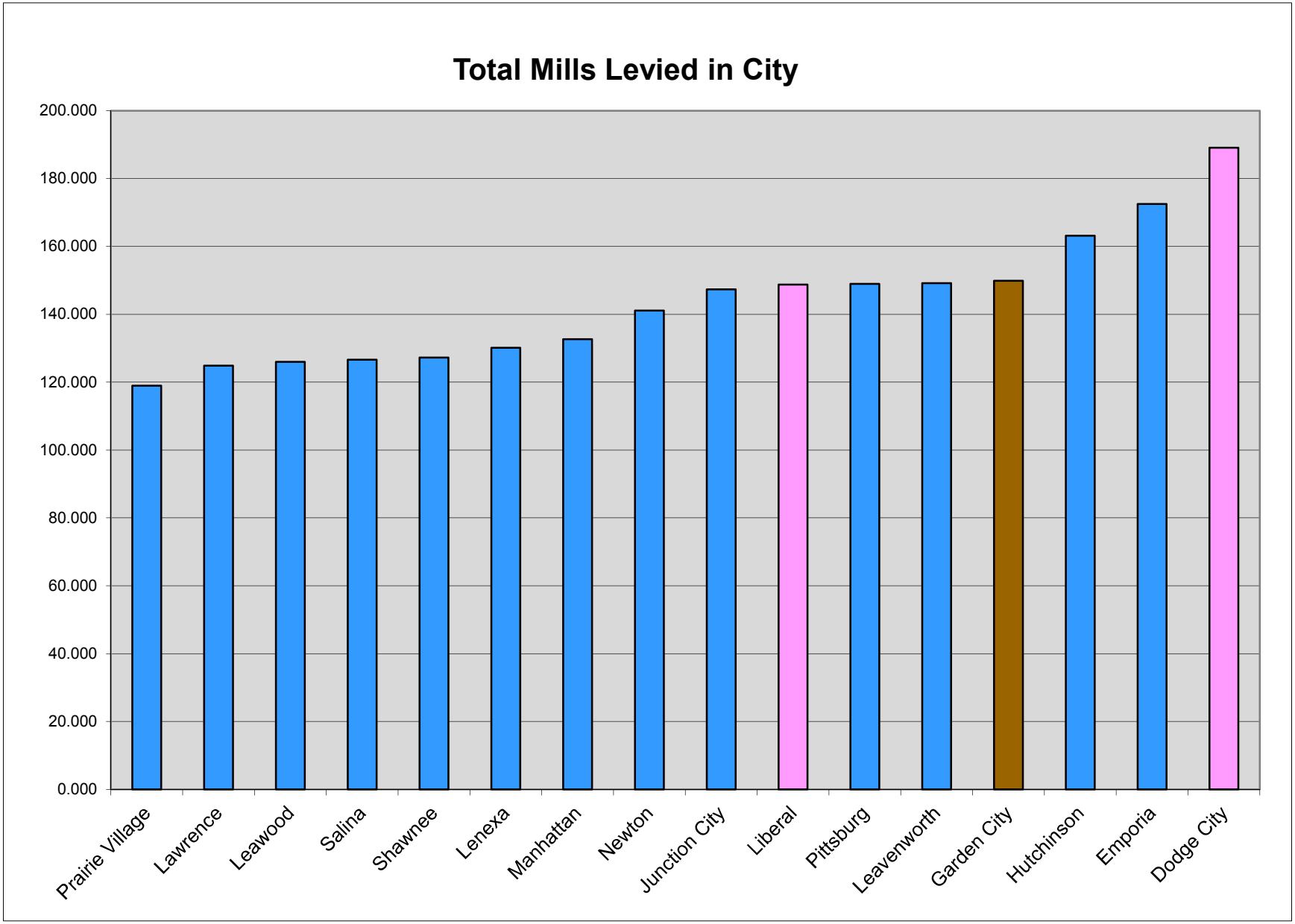
Total Mills Levied in City
200.000
180.000
160.000
140.000
120.000
100.000
80.000
60.000
40.000
20.000
0.000
Prairie Village
Lawrence
Leawood
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