Garden City Cemetery District
Truth in Taxation and 2026 Budget
Public Hearing

Called to Order at 6:32pm
Board Member in Attendance: Mark Hislop, Jayne Davis, Tammy Calder

Tax Rate Increase-The cemetery intends to increase the tax rate to fund the purchase of land for expansion, irrigation projects, and storage building remodel. The increase will be $30,000, which is approximately a 60.45% increase. After allowing public comment, motion by Tammy to adopt the resolution for tax increase with an increase of $30,000, which is approximately a 60.45% increase for 2026, 2nd by Jayne, vote was unanimous.

2026 Budget Hearing: 2026 proposed budget was presented and handed out to those in attendance. The screen was shared with those attending online. Motion to approve the 2026 budget as proposed with moving $600 from fuel to utilities by Mark, 2nd by Jayne, vote was unanimous.

Motion to adjourn at 7:00pm by Tammy, 2nd by Jayne, vote was unanimous.

Garden City Cemetery District
Profit & Loss Budget vs. Actual
January 1 through December 1, 2025

As presented

	Jan - Dec 24	Budget	Estimated 2025	2025 Budget	2026 Budget
Ordinary Income/Expense					
Income					
From Fund Balance	0.00	8,615.00	0.00	0.00	0.00
Burial	2,800.00	800.00	850.00	1,000.00	1,000.00
Burial Plots	5,900.00	10,000.00	3,600.00	6,000.00	6,000.00
Property Tax Income	48,281.79	45,688.00	45,688.00	47,780.00	49,631.00
Total Income	56,981.79	65,103.00	50,138.00	54,780.00	56,631.00
Expense					
Accounting	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Excavation	5,450.00	6,000.00	2,850.00	6,000.00	6,000.00
Fuel	707.51	800.00	263.19	800.00	800.00
Insurance	3,500.00	3,500.00	3,500.00	3,500.00	4,000.00
Landscaping	684.94	1,000.00	326.00	1,000.00	3,500.00
Legal & Professional Fees	25.00	25.00	25.00	25.00	25.00
Miscellaneous	15.00	178.00	0.00	155.00	406.00
Office Supplies	700.00	700.00	530.67	700.00	700.00
Outside Services	9,634.99	9,700.00	9,159.99	9,700.00	20,000.00
Postage	42.02	50.00	38.33	50.00	50.00
Repairs	4,326.96	5,000.00	4,582.21	5,000.00	10,000.00
Snow Removal	1,239.00	3,500.00	700.00	3,500.00	3,500.00
Utilities	128.52	150.00	131.35	150.00	150.00
Water	31,954.86	32,000.00	16,649.44	21,700.00	5,000.00
Total Expense	60,908.80	65,103.00	41,256.18	54,780.00	56,631.00
Net Ordinary Income	-3,927.01	0.00	8,881.82	0.00	0.00
Other Income/Expense					
Other Income					
Fund Balance-Capital Projects	0.00	125,000.00	0.00	100,000.00	90,000.00
Interest Income	6,743.87		3,294.55	0.00	
Total Other Income	6,743.87	125,000.00	3,294.55	100,000.00	90,000.00
Other Expense					
Capital Improvements	29,940.87	125,000.00	27,973.05	100,000.00	90,000.00
Total Other Expense	29,940.87	125,000.00	27,973.05	100,000.00	90,000.00
Net Other Income	-23,197.00	0.00	-24,678.50	0.00	0.00
Net Income	**-27,124.01**	**0.00**	**-15,796.68**	**0.00**	**0.00**

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