

Tulare Public Cemetery District
Office: 900 E. Kern Ave, Tulare, CA 93274

Board of Trustees

Ryan Wilson, Chair • Darla Rambonga, Vice Chair •
Veisinia Tautuaa, Secretary • Mary Mathias-Wiseman • Vacant

Notice of Regular Board Meeting & Agenda

Tuesday, July 28, 2026 • 4 p.m.

Location: Cemetery District Office, 900 E. Kern Ave, Tulare, CA 93274

LIVE STREAM: View the live stream of the Board meeting online via Microsoft Teams: [Click here to join the meeting.](#) Meeting ID: 937 443 904 753 0; Passcode: 5R5eq3

PUBLIC COMMENTS (for items not listed on the agenda): Members of the public may comment on any item not appearing on the Agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period for items not listed on the agenda. Comments should be relevant to matters within the Board's subject matter jurisdiction and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk/District Manager and it will be included in the minutes of this meeting and circulated to the Board. At all times, please state your name for the record.

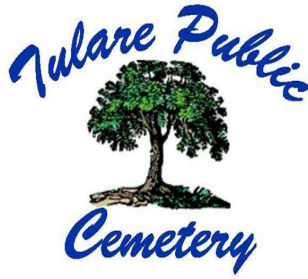
PUBLIC COMMENTS (for items listed on the agenda): For items appearing on the Agenda, the public is invited to make comments during this time regarding the agenda items. The Board will take these comments into consideration. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period for items listed on the agenda. Comments during this time should be relevant to agenda items and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk/District Manager and it will be included in the minutes of this meeting and circulated to the Board. At all times, please state your name for the record.

ACCOMMODATIONS: In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the District as soon as possible during office hours: (559) 686-5544 or email office@tularecemetery.net. Reasonable requests made at least 48 hours in advance of the meeting will ensure accessibility to this meeting.

BOARD AGENDA: Documents related to the items on this Agenda are available for public inspection in the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8 a.m. – 4 p.m., Monday through Friday. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website: <https://www.tularecemetery.net/governance>.

1. **Call to Order**
2. **Roll Call**

3. **Public Comment for Items Not Listed on the Agenda** – Public comments are limited to three (3) minutes in compliance with the Brown Act for a total of 15 minutes.
4. **Public Comment for Items Listed on the Agenda** – Public comments are limited to three (3) minutes in compliance with the Brown Act for a total of 15 minutes.
5. **Minutes** – Approval of Minutes from June 28, 2026 Regular Board Meeting
6. **Financial Report** – Report on the June 2026 financials and Quickbooks Reconciliation Reports.
7. **Interment Counts Report** – Report on the June 2026 interment counts.
8. **District Manager Report** – Report on cemetery operations, grounds maintenance, project prioritization
9. **2026-2027 Price List Revisions** – Review and discuss revised price list for 2026-2027 fiscal year. Board action item.
10. **2026-2027 Fiscal Year Budget** – Review, discuss and approve 2026-2027 Budget. Board action item.
11. **Protective Vaults Sales Exclusivity** – Review, discuss District policy on exclusive sales of protective vaults. Board action item.
12. **Board Member Comments/Discussion**
13. **Next Regular Meeting** – 4 p.m., Tuesday, August 25, 2026 at the Kern Cemetery, 900 E. Kern Ave, Tulare, CA 93274
14. **Adjourn**



Tulare Public Cemetery District
Office: 900 E. Kern Ave, Tulare, CA 93274

Board of Trustees
Jessica Edwards • Mary Mathias-Wiseman • Darla Rambonga
Veisinia Tautuaa • Ryan Wilson

Board Minutes

Tuesday, June 23, 2026 • 4 p.m.

Location: Cemetery District Office, 900 E. Kern Ave, Tulare, CA 93274

Call to Order – The meeting was called to order at 4:02 p.m. by Board Chair, Ryan Wilson, and led the meeting participants in the flag salute.

Roll Call – Board members present: Mary Mathias-Wiseman, Darla Rambonga, Veisinia Tautuaa and Ryan Wilson. Mr. Wilson noted that Jessica Edwards resigned and the District will be going through the official process to fill the vacancy. Also present: Trilby Barton, District Manager and Matthew Pierce, County Counsel, and various members of the public.

Public Comment – Public comment regarding non agenda items began at 4:05 p.m. with comments limited to three minutes per speaker. Public comments were provided by Alberto Aguilar, Xavier Avila, Vicki Gordon, Mary Sepeda, Joe Cardoza, Carlene Ringis, Vicki Gillson, and Denise Hunt.

Public comment regarding items on the agenda were provided regarding the condition of the grounds, future price increases, outsourcing of lawn maintenance, and the draft budget. Comments were provided by

Public comment was closed at 4:46 p.m.

Minutes – Darla Rambonga made a motion to collectively approve the minutes from the May 12, 2026 regular board meeting, the March 25, 2026 regular board meeting, and the April 21, 2026 special board meeting. Mary Mathias-Wiseman seconded. All board members voted in favor to approve the minutes.

Financial Reports – Ms. Barton provided the financial reports for May 2026, reporting on revenue and expenses for the 772 General Fund, and other accounts. Full reports were provided in the board packet. She also reported the Bank of Sierra account was closed on June 11, 2026 and the account balance of \$43,030.24 was deposited into the 772 General Fund account. A reconciliation report for the closed account was provided to the board as well. Ms. Rambonga made a motion to approve the financial reports, and Veisinia Tautuaa seconded. Financial reports for May 2026 were accepted unanimously by the Board.

Interment Counts Report – Ms. Barton reported on the interments for May 2026. A total of 19 burials (11 full casket, 8 cremation) were held in May between both cemeteries. She reported the current total to-date for the fiscal year is 267. Ms. Barton also reported that the current count of burials for June was 33, which will end the fiscal year close to last fiscal year's count. Ms. Wiseman-Mathias made the motion to accept the Interment Counts Report, and Ms. Tautuaa seconded. Report was accepted by unanimous vote. It was noted that in the future the Board does not have to vote on accepting the report.

District Manager Report – Ms. Barton provided a report on the progress of the cemetery.

- **Cemetery Operations** – She shared that GSRMA presented the District with a check for \$10,112 and a certificate for the District's achievement with the RMAP. She also reported she has been working on catching up on reconciling the Quickbooks accounts so we can start fresh with the new web-based version in July. She noted the District will be migrating to the Plotbox' capabilities for invoicing and sales tracking, and then use the web-based version of Quickbooks for transaction tracking on our side and monthly reconciliation reports. The current Quickbooks program will be archived after we migrate the payment plan customers to the web-based program. We will have a complete backup of all sales records.

She reported that the application for our Cal-Card credit card was submitted on June 3. There is a two week underwriting process, so should be finalized any day now. The expenses for the card will be limited to office supplies and emergencies.

Ms. Barton reported she met with our IT company, Pinnacle Technology, and we will be updating the phone systems to VOIP, which will establish voicemail and the ability to text families when needed. This will ultimately save the District about \$400 a month in telephone bills, bringing the monthly bill for Kern to around \$136.23 per month. There is a one-time cost of \$1,062.83 for three new phones and two headsets. The Pinnacle team will also be reconfiguring our network so all of our files are on a shared cloud-based server with weekly physical backup and ensuring malware protection is installed on all computers. This will be a big step in cybersecurity protection.

The Board had a question about the website, and Ms. Barton shared that in winter, she will build a new website via Wordpress, which will be much more cost-effective and easier to navigate than the Streamline platform currently used. She'd like to get that rolled out before our subscription renewal around February.

- **Grounds Operations** – Ms. Barton shared a second round of gopher abatement has been completed at the Kern Cemetery, so two rounds for each location have been done. We should have one more round of major treatment, and then it will be two or three times a year for maintenance and significantly less on the bill.

All of the lawn mowers have now been repaired. And the next step in equipment repairs will be fixing the utility vehicles. Ms. Barton also reported the lowering devices at both cemeteries have been serviced.

Ms. Barton reported that there have been significant inconsistencies that have been brought to the surface regarding the irrigation at the cemeteries. The main timer box was mysteriously being turned off, so we unplugged it from the internet and are working with Ewing to reset the username and password. We have all of the 24 valves that are bluetoothed to the timer box now on a regular schedule, running at night for irrigation and energy efficiency, and grass is getting green again in those sections. There are still two solenoids that need to be replaced where the threads have been stripped. For some reason not all of the valves at Kern were fitted with the blue tooth valves and hooked up to the timer. We'll be getting those updated so everything is on the same system. We'll be able to run two sets at a time once those are programmed.

Ms. Barton also reported there was a valve in C block that was broken at the North Cemetery, but we are able to manually turn it on now. We are also working with Ewing and Fruit Growers to get a design/gameplan for that system upgrade. She also reported the cemetery has had to screw the valve boxes closed because the public was turning on the water and leaving it on, causing run-off and sunken graves.

The trees in the equipment area near Highway 99 have been trimmed or removed. The project cost an additional \$10,000 because of the mess that was uncovered as the tree crew got into it. The project is now complete, and Sanchez Family Tree Experts did a great job. They have provided an estimate of \$7,500 to remove the two dead pine trees along Blackstone at the Kern Cemetery and grind the large stump in the same area. We will work on that for August or September.

- **Upcoming Projects/Priorities** – After the irrigation upgrades/repairs are finished, Ms. Barton shared that the grounds crew will be adding t-posts and chain along roadways where people are parking on the grass and frequently breaking sprinklers.

Headstone repairs will also be a priority. Ms. Barton sent one of the groundskeepers to Woodlake to learn how to pour cement for headstones. As soon as the rest of the irrigation is sorted out, he'll start on repairing the list of broken headstones. She noted it is a big list, and the plan is to get a few done each week. It will take a while to get through them all, but will save the District a significant amount of money to bring this in-house. Stones that will be repaired will be the ones damaged by cemetery equipment. Natural settling cracks or weather damage to cement is not the District's responsibility.

Ms. Barton also shared that there will be training so the regular grounds crew will be able to dig graves. Graves need to be dug during regular business hours by our full-time staff.

She also noted that in the near future, we will need to update the irrigation line at Kern Cemetery to PVC. She'll work with Fruit Growers and Ewing to begin the design, and noted it will be costly and will have to do sections/blocks at a time. But the galvanized pipes will need to be upgraded soon.

Ms. Barton noted that revised contracts and packets will be coming up on the to-do list in the next month or two, and also revisiting the Headstone Policy.

The Board asked about the water exemption from the City. Ms. Barton shared she was working on getting that done. There was also discussion about getting a quote for getting a Hunter timer and Bluetooth connectors for the North Cemetery, and also installing automated valves for the rose bushes at the Kern Cemetery.

Irrigation Valve Improvements for Kern Cemetery – Ms. Barton explained that only about half of the Kern Cemetery irrigation valves were originally upgraded to Bluetooth and connected to the Hunter timing system. She had been told the previous Board didn't want to do it, which she found odd considering it will be around \$5,000 for about 20 more and an upgraded antenna. She provided the Board with an estimate of \$3,839.23, which included upgrading 16 valves, but she anticipates close to \$5,000 with at least four more valve links and the antenna, which is why she's asking for Board approval. Ms. Rambonga made the motion to upgrade the remaining irrigation valves at the Kern Cemetery, and Ms. Tautuaa

seconded. The purchase approval was approved unanimously.

Kern Cemetery Outsourced Lawn Maintenance Estimates – Ms. Barton reported there are not enough groundskeeper staff to properly keep up with lawn maintenance of Kern Cemetery's approximately 40 acres. Ideally, there would need to be three to four groundskeepers per 15 acres to mow, weed eat, blow, weed n feed/overseed twice per year, routinely check sprinklers and repair sprinklers, open and close graves, set up for services, repair broken headstones, and other cemetery maintenance tasks. This would require hiring an additional five employees, which would include increase in employee salaries, health benefit costs, workers compensation costs, retirement contribution costs. The annual cost of hiring five additional groundskeepers for the Kern Cemetery would be \$57,918.24 each (salary and health benefits, not including retirement contributions or worker's compensation cost increase), for a combined total of \$289,591.20 increase to employment costs for the District (just in salary and health benefits). Outsourcing would also save the District money in fuel costs and equipment repair costs. The North Cemetery's lawn maintenance is manageable with all of the grounds staff.

Ms. Barton reached out to three commercial landscape companies for bids on routine lawn maintenance costs for the Kern Cemetery only. She received two estimates back: Silva's Landscaping estimated \$44,583 per month (\$535,000 per year), and Central Cal Landscaping and Maintenance provided an estimate for \$22,500 per month (\$270,000 per year). They are a local Tulare company, and services would include weekly standard lawn care: mowing, edging, blowing sidewalks, roads and headstones, picking up tracks, spraying weeds in flowerbeds and cracks in cement, etc.; and applying fertilizer and seed as needed (District to pay for fertilizer and seed but no extra labor charge for application). Mr. Wilson asked that a 60-day or 30-day cancellation clause be included in the contract language, and have the initial contract for 12 months, and then reassess in May or June of 2027. Ms. Barton will make sure that is included in the contract, and will work with County Counsel on the contract language. Ms. Tautuaa made a motion to outsource landscaping of the Kern Cemetery to Central Cal Landscaping and Maintenance with the cancellation language and 12-month timeframe included in the contract. Ms. Mathias-Wiseman seconded the motion. The Board voted unanimously to approve the outsourcing to Central Cal Landscaping and Maintenance for a cost not to exceed \$270,000.

2026-2027 Fiscal Year DRAFT Budget Review and Discussion – Ms. Barton provided a draft of the 2026-2027 fiscal year noting that some of the areas she wants to dial in more with three year averages for estimated revenue. A final draft of the budget will be provided for review and approval at the July meeting, and is due to the County no later than August 31.

2026-2027 Price List Revisions – Ms. Barton reported she hasn't had a chance to finish going through the price list and didn't want to rush it for the meeting. She asked if this agenda item can be tabled until the July 28 regular board meeting. Ms. Tautuaa made a motion to table the review and discussion of the revised price list to the July meeting. Ms. Mathias-Wiseman seconded. The board unanimously voted to table the agenda item.

Board Member Comments/Discussion

- Ms. Mathias-Wiseman thanked staff for their hard work on making progress within the cemetery.

- Ms. Tautuaa shared she appreciated the detailed operations and maintenance status reports. The condition of the grounds is frustrating for the board too, gophers dug up her parents' grave. It is good to see the progress being made.
- Ms. Rambonga shared appreciation for the staff who worked hard for Memorial Day/ She also noted that the negative comments on social media is uncalled for and not okay, when we are working on improvements and just getting started. She also noted that training is being done for board members.
- Mr. Wilson thanked staff as well for their hard work. He noted that when he has questions, he always gets answers from Ms. Barton.

Next Regular Meeting – The next board meeting will be held at 4 p.m., Tuesday, July 23, 2026 at the Kern Cemetery, 900 E. Kern Ave, Tulare, CA 93274.

Adjourn – Ms. Rambonga made a motion to adjourn the meeting, and Ms. Tautuaa seconded. Mr. Wilson adjourned the meeting at 6:11 p.m.

Signed: _____
Veisia Tautuaa, Board Secretary

Tulare Public Cemetery District
FY 25/26 Fund Summary

Program Name	Fund	July 1st				June 30th
		Balance	Budget	June	Year to Date	Balance
Bank of Sierra - Debits				43,030	915,586	
Bank of Sierra - Credits					878,076	
Net Profit or (LOSS)		37,510	-	(43,030)	(37,510)	\$ 0
General Operations - Expense	772		1,850,474	133,074	1,625,505	
General Operations - Revenue	772		1,850,473	161,580	1,583,116	
Net Profit or (LOSS)		237,434	(1)	28,506	(42,389)	\$ 195,045
Endowment Care - Expense	773		150,534	-	150,533	
Endowment Care - Revenue	773		257,918	39,136	236,273	
Net Profit or (LOSS)		2,209,006	107,384	39,136	85,739	\$ 2,294,745
Future Expansion - Expense	807		-	-	-	
Future Expansion - Revenue	807		30,900	2,551	26,449	
Net Profit or (LOSS)		231,644	30,900	2,551	26,449	\$ 258,093
Endowment Unreserved - Expense	817		250,000	-	250,000	
Endowment Unreserved - Revenue	817		78,322	804	78,346	
Net Profit or (LOSS)		252,998	(171,678)	804	(171,654)	\$ 81,344
Pre-Needs Payment Plan - Expense	886		21,092	8,794	14,886	
Pre-Needs Payment Plan - Revenue	886		431,093	10,664	356,534	
Net Profit or (LOSS)		374,149	410,001	1,869	341,648	\$ 715,796
Grand Total Net Profit and (LOSS)		\$ 3,342,741	\$ 376,606	\$ 29,835	\$ 202,283	\$ 3,545,024

Tulare Public Cemetery District Financials: Expense Report for July 2026 Board Meeting

Expense Report To-Date: July 2026 (through 7/22/2026)

Transaction #	Vendor/Payee	Budget Line Item	Invoice Amount	Submitted to County for Payment	Notes
JV	Tulare County Counsel	7046	\$ 510.00	7/1/2026	May 2026 attorney services
15448	California Office Liquidators	7036	\$ 58.36	7/1/2026	Invoice# 057137 - Half letter-size envelopes, gold seal labels
15449	Christy Vault Co.	7006	\$ 1,037.00	7/1/2026	Invoice# 0103280-IN, Monticello for North - Rodriguez
15450	Ewing Irrigation Products	7021	\$ 645.89	7/1/2026	Irrigation Parts - Invoice# 30943814, 30930388, 30930338, 30915441
15451	Roche Oil, Inc.	7106	\$ 349.56	7/1/2026	Fuel for equipment
15452	Pinnacle Technology	7036	\$ 200.00	7/1/2026	Invoice# 10090 - Monthly IT services
15453	LEAF	7036	\$ 411.97	7/1/2026	Monthly printer rental
15454	WM Corporate Services	7081	\$ 402.47	7/1/2026	Monthly trash service - North
15455	California Business Machines	7036	\$ 247.65	7/1/2026	Invoice# 616832 - Monthly printing fees
15455	California Business Machines	7036	\$ 59.07	7/1/2026	Invoice# 617804 - Monthly printing fees
15456	Morris Levin & Son	7021	\$ 141.06	7/1/2026	Invoice# 2606-143698, 2606-143795, 2606-142593 , Grounds supplies
15457	Trilby Barton	7036	\$ 78.00	7/1/2026	Reimbursement for USPS - Roll of stamps
15457	Trilby Barton	7021	\$ 14.46	7/1/2026	Reimbursement for Woodlake Hardware - Screws and drill bit for valve boxes
JV	County of Tulare Health Benefits Unit	6004	\$ 7,801.20	7/8/2026	July 2026 coverage for health insurance benefits
15458	GSRMA	7010	\$ 5,855.25	7/8/2026	August 2026 monthly payment - General insurance
15458	GSRMA	6015	\$ 3,642.58	7/8/2026	August 2026 monthly payment - Worker's Comp Insurance
15459	Roche Oil, Inc.	7106	\$ 249.13	7/8/2026	Invoice# 203282 - Fuel for equipment
15460	City of Tulare	7081	\$ 2,830.73	7/8/2026	Monthly water and trash service - Kern
15461	Cintas First Aid Safety	7004	\$ 26.64	7/8/2026	First aid kit monthly check, Invoice# 5345074907
15462	Jeremy Rumsey	7074	\$ 102.96	7/8/2026	Mileage Reimbursement - June 12-July 2,
15463	Eddy Torrez	7074	\$ 28.80	7/8/2026	Mileage Reimbursement - May-June 2026
JV	Tulare County Counsel	7046	\$ 824.80	7/15/2026	Invoice# TCD_0626 - June 2026 attorney services
15464	California Dept. of Tax & Fee Administration	2535	\$ 2,813.00	7/15/2026	April-June 2026 Quarterly Sales Tax payment
15465	AT&T Mobility	7005	\$ 24.61	7/15/2026	Monthly cell phone bill
15466	AT&T	7005	\$ 254.59	7/15/2026	Monthly internet and phone service - Kern
15467	Southern California Edison	7081	\$ 2,453.68	7/15/2026	Monthly electric bill
15468	ResCom	7024	\$ 100.00	7/15/2026	Invoice #293084888 Kern Cemetery, Invoice# 293091525 North Cemetery, monthly pest control system
15469	Ewing Irrigation Products	7021	\$ 335.08	7/15/2026	Invoice# 31137852 - Irrigation valves for
15470	Cintas First Aid Safety	7044	\$ 35.09	7/22/2026	Invoice# 5347880109 - First aid monthly
15471	California Business Machines	7036	\$ 240.65	7/22/2026	Invoice#s 624774 & 624775, printer rental & printing services

Tulare Public Cemetery District Financials: Expense Report for July 2026 Board Meeting

Transaction #	Vendor/Payee	Budget Line Item	Invoice Amount	Submitted to County for Payment	Notes
15472	SoCalGas	7081	\$ 32.61	7/22/2026	Monthly gas bill - Kern
15473	Cal Turf Equipment & Supply	7021	\$ 461.77	7/22/2026	Invoice # 725359 - Repairs/service of water pump
15474	Morris Levin & Son	7024	\$ 501.63	7/22/2026	Invoice# 2607-149886, Repairs/service A/C unit at North Cemetery
15474	Morris Levin & Son	7021	\$ 71.41	7/22/2026	Invoice# 2607-150722, Batteries for irrigation timers
15474	Morris Levin & Son	7021	\$ 20.56	7/22/2026	Invoice# 2607-148691, grounds supplies

Total Expenses for July 2026 (to date): \$ 32,862.26 *(not including payroll)*

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 06/30/2026

	<u>Jun 30, 26</u>
Beginning Balance	182,972.29
Cleared Transactions	
Checks and Payments - 55 items	-117,381.59
Deposits and Credits - 21 items	163,286.07
	<u>45,904.48</u>
Total Cleared Transactions	<u>45,904.48</u>
Cleared Balance	<u><u>228,876.77</u></u>
Uncleared Transactions	
Checks and Payments - 15 items	-20,112.24
Deposits and Credits - 1 item	9,185.00
	<u>-10,927.24</u>
Total Uncleared Transactions	<u>-10,927.24</u>
Register Balance as of 06/30/2026	<u><u>217,949.53</u></u>
New Transactions	
Checks and Payments - 30 items	-32,862.26
Deposits and Credits - 2 items	33,231.46
	<u>369.20</u>
Total New Transactions	<u>369.20</u>
Ending Balance	<u><u>218,318.73</u></u>

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						182,972.29
Cleared Transactions						
Checks and Payments - 55 items						
Check	04/29/2026	15367	California Landscap...	X	-446.31	-446.31
Check	05/06/2026	15382	Reed Shaffer	X	-1,628.30	-2,074.61
Check	05/06/2026	15379	Triple Crown Fence ...	X	-1,372.00	-3,446.61
Check	05/06/2026	15380	California Business ...	X	-59.07	-3,505.68
Check	05/21/2026	15401	Reed Shaffer	X	-3,713.23	-7,218.91
Check	05/21/2026	15399	Pinnacle Technology	X	-2,212.74	-9,431.65
Check	05/21/2026	15400	Christy Vault Co, Inc.	X	-1,037.00	-10,468.65
Check	05/21/2026	15403	Roche Oil, Inc.	X	-592.13	-11,060.78
Check	05/21/2026	15402	AT&T	X	-359.54	-11,420.32
Check	05/21/2026	15396	Morris Levin & Son	X	-285.34	-11,705.66
Check	05/21/2026	15397	California Business ...	X	-232.20	-11,937.86
Check	05/21/2026	15404	Res Com Pest Control	X	-50.00	-11,987.86
Check	05/21/2026	15398	SoCalGas	X	-30.60	-12,018.46
Check	05/27/2026	15409	Pacific Employers	X	-297.00	-12,315.46
Check	05/27/2026	15410	Harbor Freight	X	-151.73	-12,467.19
Check	05/27/2026	15407	James Corral -Empl...	X	-45.58	-12,512.77
Check	05/27/2026	15406	Phyllis Schneider	X	-33.08	-12,545.85
Check	06/02/2026	JV	Health Benefits Unit	X	-7,801.20	-20,347.05
Check	06/02/2026	15417	Tulare Irrigation Dist...	X	-2,023.50	-22,370.55
Check	06/02/2026	JV	California State Disb...	X	-763.69	-23,134.24
Check	06/02/2026	15416	Ewing Irrigation Pro...	X	-416.17	-23,550.41
Check	06/02/2026	15413	Leaf	X	-411.97	-23,962.38
Check	06/02/2026	15414	Waste Management...	X	-389.60	-24,351.98
Check	06/02/2026	15420	Pinnacle Technology	X	-200.00	-24,551.98
Check	06/02/2026	15418	Battery Pro	X	-128.65	-24,680.63
Check	06/02/2026	15419	CAL Turf Equipment...	X	-120.13	-24,800.76
Check	06/03/2026	EFT	CALPERS	X	-2,525.31	-27,326.07
Check	06/07/2026	15421	Sanchez Family Tre...	X	-10,000.00	-37,326.07
Check	06/10/2026	15429	Christy Vault Co, Inc.	X	-17,035.00	-54,361.07
Check	06/10/2026	JV	Payroll	X	-13,237.30	-67,598.37
Check	06/10/2026	15424	Golden State Risk M...	X	-9,497.83	-77,096.20
Check	06/10/2026	15426	Hilvers Farm Manag...	X	-3,965.00	-81,061.20
Check	06/10/2026	JV	FIT-FICA Tax Deposit	X	-3,483.49	-84,544.69
Check	06/10/2026	15430	City of Tulare	X	-3,097.16	-87,641.85
Check	06/10/2026	15425	Baker Supplies and ...	X	-2,263.76	-89,905.61
Check	06/10/2026	15433	Southern California ...	X	-1,777.96	-91,683.57
Check	06/10/2026	15432	Morris Levin & Son	X	-963.05	-92,646.62
Check	06/10/2026	JV	Tulare County Coun...	X	-595.00	-93,241.62
Check	06/10/2026	15423	Roche Oil, Inc.	X	-239.64	-93,481.26
Check	06/10/2026	15427	Ewing Irrigation Pro...	X	-62.58	-93,543.84
Check	06/10/2026	15431	Res Com Pest Control	X	-50.00	-93,593.84
Check	06/10/2026	15422	Cintas First Aid Safety	X	-8.15	-93,601.99
Check	06/11/2026	JV	State Tax Deposit	X	-490.14	-94,092.13
Check	06/16/2026	JV	California State Disb...	X	-763.69	-94,855.82
Check	06/17/2026	EFT	CALPERS	X	-2,503.29	-97,359.11
Check	06/17/2026	15439	Uline, Inc.	X	-193.11	-97,552.22
Check	06/17/2026	15436	Ewing Irrigation Pro...	X	-62.63	-97,614.85
Check	06/17/2026	15442	AT & T Mobility	X	-24.25	-97,639.10
Check	06/23/2026	JV	County of Tulare	X	-25.00	-97,664.10
Check	06/26/2026	JV	Payroll	X	-14,709.74	-112,373.84
Check	06/29/2026	JV	FIT-FICA Tax Deposit	X	-3,682.26	-116,056.10
Check	06/29/2026	JV	State Tax Deposit	X	-517.36	-116,573.46
Check	06/29/2026	JV	California State Disb...	X	-420.79	-116,994.25
Check	07/02/2026			X	-69.84	-117,064.09

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Check	07/03/2026	JV	County of Tulare	X	-317.50	-117,381.59
Total Checks and Payments					-117,381.59	-117,381.59
Deposits and Credits - 21 items						
Deposit	05/29/2026			X	11,907.20	11,907.20
Deposit	06/02/2026			X	2,155.50	14,062.70
Deposit	06/02/2026			X	4,215.78	18,278.48
Deposit	06/05/2026			X	3,112.50	21,390.98
Deposit	06/05/2026			X	17,093.33	38,484.31
Deposit	06/08/2026			X	766.00	39,250.31
Deposit	06/11/2026			X	300.00	39,550.31
Transfer	06/11/2026			X	43,030.24	82,580.55
Deposit	06/12/2026			X	10,112.00	92,692.55
Deposit	06/12/2026			X	32,250.46	124,943.01
Deposit	06/19/2026			X	16,445.08	141,388.09
Deposit	06/26/2026			X	1,179.70	142,567.79
Deposit	06/26/2026			X	12,467.89	155,035.68
Deposit	06/30/2026			X	2,066.68	157,102.36
Deposit	07/02/2026			X	12.15	157,114.51
Deposit	07/02/2026			X	253.86	157,368.37
Deposit	07/02/2026			X	576.16	157,944.53
Deposit	07/02/2026			X	891.48	158,836.01
Deposit	07/02/2026			X	969.54	159,805.55
Deposit	07/02/2026			X	2,691.05	162,496.60
Deposit	07/08/2026			X	789.47	163,286.07
Total Deposits and Credits					163,286.07	163,286.07
Total Cleared Transactions					45,904.48	45,904.48
Cleared Balance					45,904.48	228,876.77
Uncleared Transactions						
Checks and Payments - 15 items						
Check	04/15/2026	15366	PLOTBOX INC		-8,100.00	-8,100.00
Check	05/27/2026	15408	PLOTBOX INC		-1,350.00	-9,450.00
Check	06/02/2026	15415	California Business ...		-59.07	-9,509.07
Check	06/10/2026	15428	Trilby Barton		-428.67	-9,937.74
Check	06/17/2026	15434	Baker Supplies and ...		-3,899.00	-13,836.74
Check	06/17/2026	15435	CAL Turf Equipment...		-1,912.67	-15,749.41
Check	06/17/2026	15443	Morris Levin & Son		-1,734.71	-17,484.12
Check	06/17/2026	15440	AT&T		-363.30	-17,847.42
Check	06/17/2026	15441	AT&T		-242.82	-18,090.24
Check	06/17/2026	15437	California Office Liq...		-216.46	-18,306.70
Check	06/17/2026	15438	Rumsey, Jeremy		-126.72	-18,433.42
Check	06/24/2026	15446	The Cemetery Servi...		-1,552.00	-19,985.42
Check	06/24/2026	15445	Res Com Pest Control		-50.00	-20,035.42
Check	06/24/2026	15444	Cintas Corporation		-45.92	-20,081.34
Check	06/24/2026	15447	SoCalGas		-30.90	-20,112.24
Total Checks and Payments					-20,112.24	-20,112.24
Deposits and Credits - 1 item						
Deposit	06/30/2026				9,185.00	9,185.00
Total Deposits and Credits					9,185.00	9,185.00
Total Uncleared Transactions					-10,927.24	-10,927.24

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Register Balance as of 06/30/2026					34,977.24	217,949.53
New Transactions						
Checks and Payments - 30 items						
Check	07/01/2026	15449	Christy Vault Co, Inc.		-1,037.00	-1,037.00
Check	07/01/2026	15450	Ewing Irrigation Pro...		-645.89	-1,682.89
Check	07/01/2026	JV	Tulare County Coun...		-510.00	-2,192.89
Check	07/01/2026	15453	Leaf		-411.97	-2,604.86
Check	07/01/2026	15454	WM Corporate Servi...		-402.47	-3,007.33
Check	07/01/2026	15451	Roche Oil, Inc.		-349.56	-3,356.89
Check	07/01/2026	15455	California Business ...		-306.72	-3,663.61
Check	07/01/2026	15452	Pinnacle Technology		-200.00	-3,863.61
Check	07/01/2026	15456	Morris Levin & Son		-141.06	-4,004.67
Check	07/01/2026	15457	Trilby Barton		-92.46	-4,097.13
Check	07/01/2026	15448	California Office Liq...		-58.36	-4,155.49
Check	07/08/2026	15458	Golden State Risk M...		-9,497.83	-13,653.32
Check	07/08/2026	JV	Health Benefits Unit		-7,801.20	-21,454.52
Check	07/08/2026	15460	City of Tulare		-2,830.73	-24,285.25
Check	07/08/2026	15459	Roche Oil, Inc.		-249.13	-24,534.38
Check	07/08/2026	15462	Rumsey, Jeremy		-102.96	-24,637.34
Check	07/08/2026	15463	Torrez, Eddy E.		-28.80	-24,666.14
Check	07/08/2026	15461	Cintas First Aid Safety		-26.64	-24,692.78
Check	07/15/2026	15464	California Departme...		-2,813.00	-27,505.78
Check	07/15/2026	15467	Southern California ...		-2,453.68	-29,959.46
Check	07/15/2026	JV	Tulare County Coun...		-824.80	-30,784.26
Check	07/15/2026	15469	Ewing Irrigation Pro...		-335.08	-31,119.34
Check	07/15/2026	15466	AT&T		-254.59	-31,373.93
Check	07/15/2026	15468	Res Com		-100.00	-31,473.93
Check	07/15/2026	15465	AT & T Mobility		-24.61	-31,498.54
Check	07/22/2026	15474	Morris Levin & Son		-593.60	-32,092.14
Check	07/22/2026	15473	CAL Turf Equipment...		-461.77	-32,553.91
Check	07/22/2026	15471	California Business ...		-240.65	-32,794.56
Check	07/22/2026	15470	Cintas Corporation		-35.09	-32,829.65
Check	07/22/2026	15472	SoCalGas		-32.61	-32,862.26
Total Checks and Payments					-32,862.26	-32,862.26
Deposits and Credits - 2 items						
Deposit	07/03/2026				9,812.29	9,812.29
Deposit	07/17/2026				23,419.17	33,231.46
Total Deposits and Credits					33,231.46	33,231.46
Total New Transactions					369.20	369.20
Ending Balance					35,346.44	218,318.73

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 06/30/2026

	<u>Jun 30, 26</u>
Beginning Balance	2,255,609.86
Cleared Transactions	
Deposits and Credits - 9 items	<u>39,135.60</u>
Total Cleared Transactions	<u>39,135.60</u>
Cleared Balance	<u>2,294,745.46</u>
Uncleared Transactions	
Deposits and Credits - 1 item	<u>393.00</u>
Total Uncleared Transactions	<u>393.00</u>
Register Balance as of 06/30/2026	<u>2,295,138.46</u>
New Transactions	
Deposits and Credits - 3 items	<u>5,281.00</u>
Total New Transactions	<u>5,281.00</u>
Ending Balance	<u>2,300,419.46</u>

**Tulare Public Cemetery District
Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,255,609.86
Cleared Transactions						
Deposits and Credits - 9 items						
Deposit	05/20/2026			X	643.00	643.00
Deposit	05/29/2026			X	2,529.00	3,172.00
Deposit	06/02/2026			X	1,200.00	4,372.00
Deposit	06/05/2026			X	1,572.00	5,944.00
Deposit	06/12/2026			X	4,580.00	10,524.00
Deposit	06/19/2026			X	2,758.00	13,282.00
Deposit	06/26/2026			X	600.00	13,882.00
Deposit	06/26/2026			X	2,772.00	16,654.00
Deposit	06/30/2026			X	22,481.60	39,135.60
Total Deposits and Credits					39,135.60	39,135.60
Total Cleared Transactions					39,135.60	39,135.60
Cleared Balance					39,135.60	2,294,745.46
Uncleared Transactions						
Deposits and Credits - 1 item						
Deposit	06/30/2026				393.00	393.00
Total Deposits and Credits					393.00	393.00
Total Uncleared Transactions					393.00	393.00
Register Balance as of 06/30/2026					39,528.60	2,295,138.46
New Transactions						
Deposits and Credits - 3 items						
Deposit	07/03/2026				393.00	393.00
Deposit	07/10/2026				2,386.00	2,779.00
Deposit	07/17/2026				2,502.00	5,281.00
Total Deposits and Credits					5,281.00	5,281.00
Total New Transactions					5,281.00	5,281.00
Ending Balance					44,809.60	2,300,419.46

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 06/30/2026

	Jun 30, 26
Beginning Balance	255,542.40
Cleared Transactions	
Deposits and Credits - 1 item	2,550.60
Total Cleared Transactions	2,550.60
Cleared Balance	258,093.00
Register Balance as of 06/30/2026	258,093.00
Ending Balance	258,093.00

Tulare Public Cemetery District
Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						255,542.40
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	06/30/2026			X	2,550.60	2,550.60
Total Deposits and Credits					2,550.60	2,550.60
Total Cleared Transactions					2,550.60	2,550.60
Cleared Balance					2,550.60	258,093.00
Register Balance as of 06/30/2026					2,550.60	258,093.00
Ending Balance					2,550.60	258,093.00

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 06/30/2026

	<u>Jun 30, 26</u>
Beginning Balance	80,540.33
Cleared Transactions	
Deposits and Credits - 1 item	<u>803.87</u>
Total Cleared Transactions	<u>803.87</u>
Cleared Balance	<u>81,344.20</u>
Register Balance as of 06/30/2026	81,344.20
Ending Balance	81,344.20

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						80,540.33
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	06/30/2026			X	803.87	803.87
Total Deposits and Credits					803.87	803.87
Total Cleared Transactions					803.87	803.87
Cleared Balance					803.87	81,344.20
Register Balance as of 06/30/2026					803.87	81,344.20
Ending Balance					803.87	81,344.20

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Kern Cemetery Burials - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial*	Baby Burial	Disinterments	Total Burials
Jul-25	3	0	4	2	5	-	-	14
Aug-25	1	2	1	4	6	-	-	14
Sep-25	0	2	3	2	3	-	-	10
Oct-25	2	3	3	2	11	-	-	21
Nov-25	0	1	1	1	5	-	-	8
Dec-25	1	0	1	1	4	-	-	7
Jan-26	2	1	2	-	2	-	-	7
Feb-26	2	3	-	1	4	-	-	10
Mar-26	1	2	5	2	3	-	-	13
Apr-26	2	2	2	3	5	-	-	14
May-26	-	-	2	3	4	-	-	9
Jun-26	2	4	0	4	8	-	-	18
Totals:	16	20	24	25	60	0	0	145

*One (1) cremation from August 2025 included in casket

Kern Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	84	-	-	11	56	1	-	152
2019-2020	98	-	-	22	46	-	-	166
2020-2021	118	-	-	29	69	1	-	217
2021-2022	99	-	-	22	50	-	2	173
2022-2023	64	-	15	32	41	1	-	153
2023-2024	38	21	23	17	37	-	1	137
2024-2025	26	18	23	9	53	2	-	131
2025-2026*	16	20	24	25	60	-	-	145

*Burial counts to-date for current fiscal year

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

North (J Street) Cemetery Burials - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	5	9	1	-	6	-	-	21
Aug-25	1	6	2	-	1	2	-	12
Sep-25	3	5	2	-	6	-	-	16
Oct-25	4	4	1	-	4	1	-	14
Nov-25	2	5	3	-	4	-	-	14
Dec-25	1	5	2	-	1	-	-	9
Jan-26	2	6	2	-	-	-	-	10
Feb-26	4	4	4	-	2	-	-	14
Mar-26	1	5	3	-	2	-	-	11
Apr-26	2	1	5	-	1	-	-	9
May-26	1	8	-	-	1	-	-	10
Jun-26	4	7	4	-	0	-	-	15
Totals:	30	65	29	0	28	3	0	155

North (J Street) Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	98	-	-	-	12	0	-	110
2019-2020	131	-	-	-	19	3	1	154
2020-2021	196	-	-	-	38	7	1	242
2021-2022	149	-	-	-	28	2	-	179
2022-2023	129	-	14	-	24	4	-	171
2023-2024	57	47	18	-	39	4	-	165
2024-2025	30	64	30	-	38	1	-	163
2025-2026*	30	65	29	0	28	3	-	155

*Burial counts to-date for current fiscal year

2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Both Cemetery Locations Combined - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	8	9	5	2	11	-	-	35
Aug-25	2	8	3	4	7	2	-	26
Sep-25	3	7	5	2	9	-	-	26
Oct-25	6	7	4	2	15	1	-	35
Nov-25	2	6	4	1	9	-	-	22
Dec-25	2	5	3	1	5	-	-	16
Jan-26	4	7	4	-	2	-	-	17
Feb-26	6	7	4	1	6	-	-	24
Mar-26	2	7	8	2	5	-	-	24
Apr-26	4	3	7	3	6	-	-	23
May-26	1	8	2	3	5	-	-	19
Jun-26	6	11	4	4	8	-	-	33
Totals:	46	85	53	25	88	3	0	300

Both Cemetery Locations Combined - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial**	Double-Depth 1st Burial***	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	182	-	-	11	68	1	-	262
2019-2020	229	-	-	22	65	3	1	320
2020-2021	314	-	-	29	107	8	1	459
2021-2022	248	-	-	22	78	2	2	352
2022-2023	193	-	29	32	65	5	-	324
2023-2024	95	68	41	17	76	4	1	302
2024-2025	56	82	53	9	91	3	-	294
2025-2026*	46	85	53	25	88	3	-	300

*Burial counts to-date for current fiscal year

**2023-2024 FY through present-day is considered a single-casket burial count

***Double depth burials included in single casket burial count from 2018-2019 FY through 2022-2023 FY.

Tulare Public Cemetery District - North J Street Cemetery Price List

Single Burial - Flat Headstone Row	
Full Casket Plot	\$ 1,700.00
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$ 66.00
Total (In-District):	\$ 5,416.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 6,266.00

Double Burial - 1st Burial - Flat Headstone Row	
Full Casket Plot	\$ 2,400.00
Opening/Closing	\$ 1,900.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 6,316.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 7,166.00

Double Burial - 2nd Burial - Flat Headstone Row	
Full Casket Plot	\$ -
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ -
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 3,466.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 4,316.00

Single Burial - Tall Headstone Row	
Full Casket Plot	\$ 3,500.00
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 7,216.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 8,066.00

Double Burial - 1st Burial - Tall Headstone Row	
Full Casket Plot	\$ 4,200.00
Opening/Closing	\$ 1,900.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 8,116.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 8,966.00

Double Burial - 2nd Burial - Tall Headstone Row	
Full Casket Plot	\$ -
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ -
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 3,466.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 4,316.00

Baby Burial - Flat Headstone Row	
Baby	\$ 500.00
Opening/Closing	\$ 600.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 300.00
Endowment Fee	\$ 500.00
Vault (Baby)	\$ 350.00
Sales Tax (Vault)	\$ 28.88
Total (In-District):	\$ 2,528.88
Non-Resident Fee:	\$ 275.00
Total (Out-of-District):	\$ 2,803.88

Cremation Burial - Flat Headstone Row - 1/2 Grave - 1st Burial	
1/2 Grave	\$ 850.00
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 2,981.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 3,381.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Flat Headstone Row - 1/2 Grave - 2nd-4th Burials	
1/2 Grave	\$ -
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ -
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Tulare Public Cemetery District - North J Street Cemetery Price List

Cremation Burial - In Existing Full Casket Grave	
Plot	\$ -
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ -
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Tall Headstone Row - 1/2 Grave - 1st Burial	
1/2 Grave	\$ 1,750.00
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 3,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 4,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Tall Headstone Row - 1/2 Grave - 2nd-4th Burials	
1/2 Grave	-
Opening/Closing	\$ 700.00
Headstone Coordination Fee	-
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Tulare Public Cemetery District - Kern Cemetery Price List

Single Burial - Flat Headstone Row	
Full Casket Plot	\$ 6,000.00
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$ 66.00
Total (In-District):	\$ 9,716.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 10,566.00

Double Burial - 1st Burial - Flat Headstone Row	
Full Casket Plot	\$ 7,000.00
Opening/Closing	\$ 1,900.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 10,916.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 11,766.00

Double Burial - 2nd Burial - Flat Headstone Row	
Full Casket Plot	\$ -
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ -
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 3,466.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 4,316.00

Single Burial - Tall Headstone Row	
Full Casket Plot	\$ 7,500.00
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 11,216.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 12,066.00

Double Burial - 1st Burial - Tall Headstone Row	
Full Casket Plot	\$ 8,500.00
Opening/Closing	\$ 1,900.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 12,416.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 13,266.00

Double Burial - 2nd Burial - Tall Headstone Row	
Full Casket Plot	\$ -
Opening/Closing	\$ 1,700.00
Headstone Coordination Fee	\$ -
Office Admin Fee	\$ 400.00
Endowment Fee	\$ 500.00
Vault (Standard)*	\$ 800.00
Sales Tax (Vault)**	\$66.00
Total (In-District):	\$ 3,466.00
Non-Resident Fee:	\$ 850.00
Total (Out-of-District):	\$ 4,316.00

Baby Burial - Flat Headstone Row	
Baby	\$ 900.00
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee	\$ 300.00
Endowment Fee	\$ 500.00
Vault (Baby)	\$ 350.00
Sales Tax (Vault)	\$ 28.88
Total (In-District):	\$ 3,028.88
Non-Resident Fee:	\$ 275.00
Total (Out-of-District):	\$ 3,303.88

Cremation Burial - Flat Headstone Row - 1/2 Grave - 1st Burial	
1/2 Grave	\$ 2,000.00
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 4,131.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 4,531.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Flat Headstone Row - 1/2 Grave - 2nd-4th Burials	
1/2 Grave	\$ -
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ -
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Tulare Public Cemetery District - Kern Cemetery Price List

Cremation Burial - In Existing Full Casket Grave	
Plot	\$ -
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ -
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Tall Headstone Row - 1/2 Grave - 1st Burial	
1/2 Grave	\$ 3,000.00
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ 250.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 5,131.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 5,531.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Cremation Burial - Tall Headstone Row - 1/2 Grave - 2nd-4th Burials	
1/2 Grave	\$ -
Opening/Closing	\$ 700.00
Headstone Coordination Fee	\$ -
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Vault (Cremation)	\$ 260.00
Sales Tax (Vault)	\$21.45
Total (In-District):	\$ 1,881.45
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,281.45

*Admin Fee and Endowment Fee charged per cremation/individual included in burial.

Niche Wall Burial* - Row 1	
Niche*	\$ 1,500.00
Opening/Closing	\$ 700.00
Office Admin Fee**	\$ 400.00
Endowment Fee**	\$ 500.00
Total (In-District):	\$ 3,100.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 3,500.00

*Niche plate engraving not included. Family will pay Barnes Memorial directly. **Admin Fee and Endowment Fee charged per cremation/individual included in burial. Maximum of two cremations per niche.

Niche Wall Burial* - Rows 2-4	
Niche	\$ 1,800.00
Opening/Closing	\$ 700.00
Office Admin Fee**	\$ 400.00
Endowment Fee**	\$ 500.00
Total (In-District):	\$ 3,400.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 3,800.00

*Niche plate engraving not included. Family will pay Barnes Memorial directly. **Admin Fee and Endowment Fee charged per cremation/individual included in burial. Maximum of two cremations per niche.

Niche Wall Burial* - Row 5	
Niche	\$ 1,200.00
Opening/Closing	\$ 700.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Total (In-District):	\$ 2,800.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 3,200.00

*Niche plate engraving not included. Family will pay Barnes Memorial directly. **Admin Fee and Endowment Fee charged per cremation/individual included in burial. Maximum of two cremations per niche.

Columbarium (Hexagon) Burial*	
Niches Sold-Out	N/A
Opening/Closing	\$ 700.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Total (In-District):	\$ 1,600.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,000.00

*Niche plate engraving not included. Family will pay Barnes Memorial directly. **Admin Fee and Endowment Fee charged per cremation/individual included in burial. Maximum of two cremations per niche.

Columbarium (Hexagon) Burial or Niche Wall - 2nd Burial*	
Niche	\$ -
Opening/Closing	\$ 700.00
Office Admin Fee*	\$ 400.00
Endowment Fee*	\$ 500.00
Total (In-District):	\$ 1,600.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 2,000.00

*Niche plate engraving not included. Family will pay Barnes Memorial directly. **Admin Fee and Endowment Fee charged per cremation/individual included in burial. Maximum of two cremations per niche.

Tulare Public Cemetery District - Kern Cemetery Price List

Rose Garden Ossuary - With Memorialization	
Ossuary Scattering	\$ 100.00
Plaque Engraving Fee	\$ 500.00
Office Admin Fee*	\$ 300.00
Endowment Fee*	\$ 500.00
Total (In-District):	\$ 1,400.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 1,800.00

District will order the plaque and coordinate installation.

Rose Garden Ossuary - Without Memorialization	
Ossuary Scattering	\$ 100.00
Office Admin Fee*	\$ 300.00
Endowment Fee*	\$ 500.00
Total (In-District):	\$ 900.00
Non-Resident Fee:	\$ 400.00
Total (Out-of-District):	\$ 1,300.00

Tulare Public Cemetery District - Additional Services/Fees

Upgraded Protective Vaults			
	Cost	Sales Tax	Total
Monticello (Full Casket)	\$ 1,815.00	\$ 149.74	\$ 1,964.74
Monticello (Cremation)	\$ 709.00	\$ 58.49	\$ 767.49

Vases			
Vases	Cost	Sales Tax	Total
Headstone Replacement Flower Vase (Insert Only)	\$ 62.50	\$ 5.16	\$ 67.66
Headstone Replacement Flower Vase (Complete Set)	\$ 81.25	\$ 6.70	\$ 87.95
Niche Flower Vase w/ Brackets - 4"	\$ 37.50	\$ 3.09	\$ 40.59
Niche Flower Vase - Replacement Vase Only - 4"	\$ 25.00	\$ 2.06	\$ 27.06
Niche Flower Vase w/ Brackets - 5-1/2"	\$ 50.00	\$ 4.13	\$ 54.13
Niche Flower Vase - Replacement Vase Only - 5-1/2"	\$ 31.25	\$ 2.58	\$ 33.83
Niche Flower Vase w/ Brackets - 8"	\$ 62.50	\$ 5.16	\$ 67.66
Niche Flower Vase - Replacement Vase Only - 8"	\$ 37.50	\$ 3.09	\$ 40.59

Additional Services	
Saturday Service Fee	\$ 1,600.00
Late Burial (Mon-Fri)	\$ 1,600.00
Plot Transfer Fee*	\$ 450.00
Copies (Printed)**	\$1.00 per page
Replacement of Original Burial Rights Certificate	\$ 50.00

*Plot Transfer Fee is per plot.

**Copies (printed) applies duplicate contracts and burial-related documents, and requests for printed board packets.

Disinterments	
Full Casket*	\$ 10,000.00
Cremation (Ground)*	\$ 3,500.00
Baby*	\$ 4,000.00

*If re-intering within the Cemetery, an additional Opening/Closing fee will be charged for opening and closing of second grave location. Additional vault fee will be charged if new vault is needed.

Burial Price List Comparisons

Item/Service Area	North Previous Price	North Revised Price	Kern Previous Price	Kern Revised Price	Visalia	Exeter	Lindsay-Strathmore
Single Burial - Flat Headstone Row							
Full Casket Plot	\$ 1,000.00	\$ 1,700.00	\$ 6,000.00	\$ 6,000.00	\$ 2,700.00	\$ 1,290.00	\$ 1,000.00
Opening/Closing	\$ 1,200.00	\$ 1,700.00	\$ 1,200.00	\$ 1,700.00	\$ 1,500.00	\$ 1,290.00	\$ 600.00
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 675.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 564.00	\$ 990.00	\$ 700.00
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 66.00	\$ 47.94	included	included
Vault Installation	\$ 263.00	Included in O/C	\$ 263.00	Included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 250.00
Total In-District:	\$ 4,205.50	\$ 5,416.00	\$ 9,412.50	\$ 9,716.00	\$ 6,236.94	\$ 4,370.00	\$ 2,650.00
Non-Resident Fee	\$ 570.83	\$ 850.00	\$ 1,351.88	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 4,776.33	\$ 6,266.00	\$ 10,764.38	\$ 10,566.00	\$ 7,436.94	\$ 4,920.00	\$ 3,150.00

Single Burial - Upright/Tall Headstone Row							
Full Casket Plot	\$ 2,500.00	\$ 3,500.00	\$ 7,500.00	\$ 7,500.00	\$ 5,000.00	\$ 1,612.50	\$ 1,650.00
Opening/Closing	\$ 1,300.00	\$ 1,700.00	\$ 1,800.00	\$ 1,700.00	\$ 1,500.00	\$ 1,290.00	\$ 600.00
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 875.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 564.00	\$ 990.00	\$ 700.00
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 66.00	\$ 47.94	included	included
Vault Installation	\$ 263.00	Included in O/C	\$ 263.00	Included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 750.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 250.00
Total In-District:	\$ 5,805.50	\$ 7,216.00	\$ 11,662.50	\$ 11,216.00	\$ 8,736.94	\$ 4,692.50	\$ 3,300.00
Non-Resident Fee	\$ 810.83	\$ 850.00	\$ 1,689.38	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 6,616.33	\$ 8,066.00	\$ 13,351.88	\$ 12,066.00	\$ 9,936.94	\$ 5,242.50	\$ 3,800.00

Double Burial - 1st Burial - Flat Headstone Row							
Full Casket Plot	\$ 1,000.00	\$ 2,400.00	\$ 6,000.00	\$ 7,000.00	\$ 2,700.00	\$ 1,290.00	\$ 1,000.00
Opening/Closing	\$ 1,500.00	\$ 1,900.00	\$ 1,500.00	\$ 1,900.00	\$ 1,750.00	\$ 1,290.00	\$ 700.00
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 675.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 950.00	\$ 1,230.00	\$ 1,000.00
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 66.00	\$ 80.75	included	included
Vault Installation	\$ 263.00	included in O/C	\$ 263.00	included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 250.00
Total In-District:	\$ 4,505.50	\$ 6,316.00	\$ 9,712.50	\$ 10,916.00	\$ 6,905.75	\$ 4,610.00	\$ 3,050.00
Non-Resident Fee	\$ 615.83	\$ 850.00	\$ 1,396.88	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 5,121.33	\$ 7,166.00	\$ 11,109.38	\$ 11,766.00	\$ 8,105.75	\$ 5,160.00	\$ 3,550.00

Burial Price List Comparisons

Item/Service Area	North Previous Price	North Revised Price	Kern Previous Price	Kern Revised Price	Visalia	Exeter	Lindsay-Strathmore
Double Burial - 2nd Burial - Flat Headstone Row							
Full Casket Plot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,290.00	\$ -
Opening/Closing	\$ 1,200.00	\$ 1,700.00	\$ 1,200.00	\$ 1,700.00	\$ 1,500.00	\$ 1,290.00	\$ 600.00
Headstone Coordination Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ -	\$ -	\$ -
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 66.00	\$ -	\$ -	\$ -
Vault Installation	\$ 263.00	included in O/C	\$ 263.00	included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ -
Total In-District:	\$ 2,805.50	\$ 3,466.00	\$ 3,012.50	\$ 3,466.00	\$ 2,250.00	\$ 3,080.00	\$ 700.00
Non-Resident Fee	\$ 420.83	\$ 850.00	\$ 451.88	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 3,226.33	\$ 4,316.00	\$ 3,464.38	\$ 4,316.00	\$ 3,450.00	\$ 3,630.00	\$ 1,200.00

Double Burial - 1st Burial - Tall/Upright Headstone Row							
Full Casket Plot	\$ 2,500.00	\$ 4,200.00	\$ 7,500.00	\$ 8,500.00	\$ 5,000.00	\$ 1,612.50	\$ 1,650.00
Opening/Closing	\$ 1,800.00	\$ 1,900.00	\$ 1,800.00	\$ 1,900.00	\$ 1,750.00	\$ 1,290.00	\$ 700.00
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 875.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ 950.00	\$ 1,230.00	\$ 1,000.00
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 66.00	\$ 80.75	included	included
Vault Installation	\$ 263.00	included in O/C	\$ 263.00	included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 750.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 250.00
Total In-District:	\$ 6,305.50	\$ 8,116.00	\$ 11,662.50	\$ 12,416.00	\$ 9,405.75	\$ 4,932.50	\$ 3,700.00
Non-Resident Fee	\$ 885.83	\$ 850.00	\$ 1,689.38	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 7,191.33	\$ 8,966.00	\$ 13,351.88	\$ 13,266.00	\$ 10,605.75	\$ 5,482.50	\$ 4,200.00

Double Burial - 2nd Burial - Tall/Upright Headstone Row							
Full Casket Plot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612.50	\$ -
Opening/Closing	\$ 1,200.00	\$ 1,700.00	\$ 1,200.00	\$ 1,700.00	\$ 1,500.00	\$ 1,290.00	\$ 600.00
Headstone Coordination Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Standard)	\$ 600.00	\$ 800.00	\$ 600.00	\$ 800.00	\$ -	\$ -	\$ -
Sales Tax (Standard Vault)	\$ 49.50	\$ 66.00	\$ 49.50	\$ 49.50	\$ -	\$ -	\$ -
Vault Installation	\$ 263.00	included in O/C	\$ 263.00	included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 393.00	\$ 500.00	\$ 750.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ -
Total In-District:	\$ 2,805.50	\$ 3,466.00	\$ 3,162.50	\$ 3,449.50	\$ 2,250.00	\$ 3,402.50	\$ 700.00
Non-Resident Fee	\$ 420.83	\$ 850.00	\$ 474.38	\$ 850.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 3,226.33	\$ 4,316.00	\$ 3,636.88	\$ 4,299.50	\$ 3,450.00	\$ 3,952.50	\$ 1,200.00

Burial Price List Comparisons

Item/Service Area	North Previous Price	North Revised Price	Kern Previous Price	Kern Revised Price	Visalia	Exeter	Lindsay-Strathmore
Baby Burial - Flat Headstone Row							
Baby Casket Plot	\$ 315.00	\$ 500.00	\$ 900.00	\$ 900.00	\$ 300.00	\$ 630.00	\$ 550.00
Opening/Closing	\$ 210.00	\$ 700.00	\$ 210.00	\$ 700.00	\$ 950.00	\$ 630.00	\$ 230.00
Headstone Coordination Fee	\$ 200.00	\$ 250.00	\$ 200.00	\$ 250.00	\$ 405.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 150.00	\$ -	\$ 100.00
Vault (Baby)	\$ 246.00	\$ 350.00	\$ 246.00	\$ 350.00	\$ 290.00	TBD	\$ 270.00
Sales Tax (Baby Vault)	\$ 20.30	\$ 28.88	\$ 20.30	\$ 28.88	\$ 24.65	TBD	included
Vault Installation	\$ 105.00	included in O/C	\$ 105.00	included in O/C	\$ -	\$ -	\$ -
Endowment Fee	\$ 250.00	\$ 500.00	\$ 250.00	\$ 500.00	\$ 600.00	\$ 390.00	\$ 150.00
Total In-District:	\$ 1,646.30	\$ 2,628.88	\$ 2,231.30	\$ 3,028.88	\$ 2,719.65	\$ 1,950.00	\$ 1,300.00
Non-Resident Fee	\$ 216.95	\$ 275.00	\$ 304.70	\$ 275.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 1,863.25	\$ 2,903.88	\$ 2,536.00	\$ 3,303.88	\$ 3,919.65	\$ 2,500.00	\$ 1,800.00

Cremation Burial - Flat Headstone Row - 1st Burial							
1/2 Grave - Cremation Plot	\$ 500.00	\$ 850.00	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00	\$ 630.00	\$ 400.00
Opening/Closing	\$ 400.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 950.00	\$ 630.00	\$ 300.00
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 675.00	\$ 300.00	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Cremation)	\$ 166.00	\$ 260.00	\$ 166.00	\$ 260.00	\$ 179.00	\$ 270.00	\$ 175.00
Sales Tax (Standard Vault)	\$ 13.70	\$ 21.45	\$ 13.70	\$ 21.45	\$ 15.22	included	included
Endowment Fee	\$ 250.00	\$ 500.00	\$ 250.00	\$ 500.00	\$ 600.00	\$ 390.00	\$ 250.00
Total In-District:	\$ 2,029.70	\$ 2,981.45	\$ 3,829.70	\$ 4,131.45	\$ 4,069.22	\$ 2,220.00	\$ 1,225.00
Non-Resident Fee	\$ 244.46	\$ 400.00	\$ 514.70	\$ 400.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 2,274.16	\$ 3,381.45	\$ 4,344.40	\$ 4,531.45	\$ 5,269.22	\$ 2,770.00	\$ 1,725.00

Cremation Burial - Flat Headstone Row - 2nd-4th Burials/Additional Burials							
1/2 Grave - Cremation Plot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening/Closing	\$ 550.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 950.00	\$ 630.00	\$ 300.00
Headstone Coordination Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Cremation)	\$ 166.00	\$ 260.00	\$ 166.00	\$ 260.00	\$ 179.00	\$ 270.00	\$ 175.00
Sales Tax (Standard Vault)	\$ 13.70	\$ 21.45	\$ 13.70	\$ 21.45	\$ 15.22	included	included
Endowment Fee	\$ 250.00	\$ 500.00	\$ 250.00	\$ 500.00	\$ 600.00	\$ 390.00	\$ 250.00
Total In-District:	\$ 1,279.70	\$ 1,881.45	\$ 1,429.70	\$ 1,881.45	\$ 1,894.22	\$ 1,290.00	\$ 825.00
Non-Resident Fee	\$ 191.70	\$ 400.00	\$ 214.46	\$ 400.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 1,471.40	\$ 2,281.45	\$ 1,644.16	\$ 2,281.45	\$ 3,094.22	\$ 1,840.00	\$ 1,325.00

Burial Price List Comparisons

Item/Service Area	North Previous Price	North Revised Price	Kern Previous Price	Kern Revised Price	Visalia	Exeter	Lindsay-Strathmore
Cremation Burial - Tall/Upright Headstone Row - 1st Burial							
1/2 Grave - Cremation Plot	\$ 790.00	\$ 1,750.00	\$ 3,000.00	\$ 3,000.00	\$ 2,200.00	\$ -	\$ -
Opening/Closing	\$ 550.00	\$ 700.00	\$ 1,000.00	\$ 700.00	\$ 950.00	\$ -	\$ -
Headstone Coordination Fee	\$ 400.00	\$ 250.00	\$ 400.00	\$ 250.00	\$ 875.00	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ -
Vault (Cremation)	\$ 166.00	\$ 260.00	\$ 166.00	\$ 260.00	\$ 179.00	\$ -	\$ -
Sales Tax (Standard Vault)	\$ 13.70	\$ 21.45	\$ 13.70	\$ 21.45	\$ 15.22	\$ -	\$ -
Endowment Fee	\$ 250.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ 600.00	\$ -	\$ -
Total In-District:	\$ 2,469.70	\$ 3,881.45	\$ 5,179.70	\$ 5,131.45	\$ 4,969.22	\$ -	\$ -
Non-Resident Fee	\$ 369.71	\$ 400.00	\$ 716.96	\$ 400.00	\$ 1,200.00	\$ -	\$ -
Total Out-of-District:	\$ 2,839.41	\$ 4,281.45	\$ 5,896.66	\$ 5,531.45	\$ 6,169.22	\$ -	\$ -

Cremation Burial - Tall/Upright Headstone Row - 2nd-4th Burials/Additional Burials							
1/2 Grave - Cremation Plot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening/Closing	\$ 550.00	\$ 700.00	\$ 1,000.00	\$ 700.00	\$ 950.00	\$ -	\$ -
Headstone Coordination Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ -
Vault (Cremation)	\$ 166.00	\$ 260.00	\$ 166.00	\$ 260.00	\$ 179.00	\$ -	\$ -
Sales Tax (Standard Vault)	\$ 13.70	\$ 21.45	\$ 13.70	\$ 21.45	\$ 15.22	\$ -	\$ -
Endowment Fee	\$ 250.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ 600.00	\$ -	\$ -
Total In-District:	\$ 1,279.70	\$ 1,881.45	\$ 1,779.70	\$ 1,881.45	\$ 1,894.22	\$ -	\$ -
Non-Resident Fee	\$ 191.96	\$ 400.00	\$ 266.96	\$ 400.00	\$ 1,200.00	\$ -	\$ -
Total Out-of-District:	\$ 1,471.66	\$ 2,281.45	\$ 2,046.66	\$ 2,281.45	\$ 3,094.22	\$ -	\$ -

Cremation Burial - In Existing Full Casket Grave							
Plot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00
Opening/Closing	\$ 400.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 950.00	\$ 630.00	\$ 400.00
Headstone Coordination Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Admin Fee	\$ 300.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Vault (Cremation)	\$ 166.00	\$ 260.00	\$ 166.00	\$ 260.00	\$ 179.00	\$ -	\$ 175.00
Sales Tax (Standard Vault)	\$ 13.70	\$ 21.45	\$ 13.70	\$ 21.45	\$ 15.22	\$ -	included
Endowment Fee	\$ 393.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 600.00	\$ 390.00	\$ 250.00
Total In-District:	\$ 1,272.70	\$ 1,881.45	\$ 1,779.70	\$ 1,881.45	\$ 1,894.22	\$ 1,020.00	\$ 1,125.00
Non-Resident Fee	\$ 190.91	\$ 400.00	\$ 266.96	\$ 400.00	\$ 1,200.00	\$ 550.00	\$ 500.00
Total Out-of-District:	\$ 1,463.61	\$ 2,281.45	\$ 2,046.66	\$ 2,281.45	\$ 3,094.22	\$ 1,570.00	\$ 1,625.00

Cremation Burial - Niche Burials (Rows 2-4 for Kern)							
Niche	\$ -	\$ -	\$ 1,630.00	\$ 1,800.00	\$ 2,500.00	\$ -	\$ 800.00
Opening/Closing	\$ -	\$ -	\$ -	\$ 700.00	\$ 500.00	\$ -	\$ 300.00
Engraving Fee	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ -	\$ 165.00
Office Admin Fee	\$ -	\$ -	\$ 300.00	\$ 400.00	\$ 150.00	\$ -	\$ 100.00
Endowment Fee	\$ -	\$ -	\$ 172.00	\$ 500.00	\$ 600.00	\$ -	\$ 250.00
Total In-District:	\$ -	\$ -	\$ 2,102.00	\$ 3,400.00	\$ 4,200.00	\$ -	\$ 1,615.00
Non-Resident Fee	\$ -	\$ -	\$ 316.00	\$ 400.00	\$ 1,200.00	\$ -	\$ 500.00
Total Out-of-District:	\$ -	\$ -	\$ 2,418.00	\$ 3,800.00	\$ 5,400.00	\$ -	\$ 2,115.00

Burial Price List Comparisons

Item/Service Area	North Previous Price	North Revised Price	Kern Previous Price	Kern Revised Price	Visalia	Exeter	Lindsay-Strathmore
Additional Services/Fees							
Saturday Service	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,275.00	\$ 750.00	\$ -
Late Burial (Mon-Fri)	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 1,800.00	\$ -	\$ -
Plot Transfer Fee	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ -	\$ -	\$ -
Disinterment - Full Casket	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 6,000.00	\$ 7,500.00
Disinterment - Cremation	\$ 750.00	\$ 3,500.00	\$ 750.00	\$ 3,500.00	\$ 2,500.00	\$ 3,600.00	\$ 1,000.00
Disinterment - Baby	\$ 1,500.00	\$ 4,000.00	\$ 1,500.00	\$ 4,000.00	\$ 4,000.00	\$ 2,400.00	\$ 2,000.00
Copies (Printed)	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	\$ -	\$ -

Revenue Budget - 2026-2027 Fiscal Year

Budget Category	Description	2025-26 FY Budgeted	2025-26 FY Actual	Remaining Balance	2026-27 FY Budgeted	2026-27 FY Actual	Remaining Balance	Notes
4001	Property Taxes - Current Secured	\$ 213,800.00	\$ 212,994.31	\$ 805.69	\$ 210,000.00	\$ -	\$ 210,000.00	
4006	Propety Taxes - Current Unsecured	\$ 15,000.00	\$ 16,555.82	\$ (1,555.82)	\$ 15,000.00	\$ -	\$ 15,000.00	
4008	Property Taxes - Prior Secured	\$ 4,000.00	\$ 4,893.93	\$ (893.93)	\$ 4,000.00	\$ -	\$ 4,000.00	
4009	Property Taxes - Prio Unsecured	\$ 200.00	\$ 243.56	\$ (43.56)	\$ 200.00	\$ -	\$ 200.00	
4030	Supplemental Property Taxes - Current Secured	\$ 5,000.00	\$ 5,772.96	\$ (772.96)	\$ 5,000.00	\$ -	\$ 5,000.00	
4033	Supplemental Property Taxes - Prior	\$ 1,000.00	\$ 1,773.25	\$ (773.25)	\$ 1,250.00	\$ -	\$ 1,250.00	
4060	Residual Dist	\$ 16,000.00	\$ 13,468.00	\$ 2,532.00	\$ 13,000.00	\$ -	\$ 13,000.00	
4069	PT Facilities	\$ 10,000.00	\$ 10,883.00	\$ (883.00)	\$ 10,000.00	\$ -	\$ 10,000.00	
4801	Interest (in PPP)	\$ 4,348.00	\$ 8,057.61	\$ (3,709.61)	\$ 6,000.00	\$ -	\$ 6,000.00	
5000	I/G Revenues	\$ -	\$ 31.40	\$ (31.40)	\$ 20.00	\$ -	\$ 20.00	
5050	State Homeowners Property Tax Relief	\$ 100.00	\$ 1,152.32	\$ (1,052.32)	\$ 500.00	\$ -	\$ 500.00	
5400	Current Services	\$ -	\$ 72,609.91	\$ (72,609.91)	\$ 10,000.00	\$ -	\$ 10,000.00	Close this line after August when new price list rolls out. Concrete bases sales for July and August that is earmarked for Barnes. In and out line, not actual profit.
5805	Miscellaneous Revenues	\$ 8,000.00	\$ 205.10	\$ 7,794.90	\$ 38,000.00	\$ -	\$ 38,000.00	Saturday Services, After-Hours Services, Transfer Fees, Non-Resident Fees, Niche Vases, etc.
5835	Other Revenue	\$ 2,500.00	\$ 66,678.32	\$ (64,178.32)	\$ 155,950.00	\$ -	\$ 155,950.00	Headstone Coordination Fees & Admin Fees
5835	Headstone Coordination Fees	\$ -	\$ -	\$ -	\$ 36,750.00		\$ 36,750.00	Headstone Coordination Fees based on estimate of 147 single or 1st of double burial
5835	Admin Fees	\$ -	\$ -	\$ -	\$ 119,200.00	\$ -	\$ 119,200.00	Admin Fee based on estimate of 298 burials
5816	Other Sales - Taxable	\$ 150,000.00	\$ 136,356.95	\$ 13,643.05	\$ 189,600.00	\$ -	\$ 189,600.00	Vault Sales: Estimated 154 FB standard, 54 cremation standard, 21 FB protective, 20 cremation protective
5542	Burial Fees	\$ 854,380.00	\$ 702,728.35	\$ 151,651.65	\$ 848,850.00	\$ -	\$ 848,850.00	Plot Sales and Opening/Closing
5542	Pre-Need Plots			\$ -	\$ -		\$ -	Pre-need plot sales (2026-2027 numbers not configured yet. Will track this fiscal year to determine trend for 2027-2028 FY)
5542	Plot Sales			\$ -	\$ 432,500.00	\$ -	\$ 432,500.00	Plot sales (160 total between single, double, cremation, baby at both cemeteries)
5542	Burial Services			\$ -	\$ 416,350.00	\$ -	\$ 416,350.00	Opening & closing fees (193 FB; 88 cremation, 17 niches, with cushion room)
9200	Operating Transfer-In	\$ 328,711.00	\$ 328,711.41	\$ (0.41)	\$ 171,186.50	\$ -	\$ 171,186.50	\$82,944 transfer in from Fund 817 Endowment Unreserved (consider closing this account mid-FY); \$88,242.50 from 773 Endowment Care (annual interest from 2025-2026 FY)
	Totals for 785 Account Income:	\$ 1,613,039.00	\$ 1,583,116.20	\$ 29,922.80	\$ 1,678,556.50	\$ -	\$ 1,678,556.50	

Expense Budget - 2026/2027 Fiscal Year

Budget Category	Description	2025-26 FY Budgeted	2025-26 FY Actual	Remaining Balance	2026-27 FY Budgeted	2026-27 FY Actual	Remaining Balance	Notes
6001	Allocated Salary	\$ 535,823.00	\$ 485,564.99	\$ 50,258.01	\$ 495,000.00	\$ -	\$ 495,000.00	Regular pay for seven groundskeepers, two office staff, part-time district manager with cushion room for annual performance raises. Includes 3 percent Cost of Living Adjustment for each staff member and annual performance raises
6002	Overtime	\$ 20,000.00	\$ 11,907.30	\$ 8,092.70	\$ 20,000.00	\$ -	\$ 20,000.00	
6004	Benefits	\$ 97,201.00	\$ 84,329.72	\$ 12,871.28	\$ 110,000.00	\$ -	\$ 110,000.00	Health insurance benefits for employees
6003	Other Pay	\$ 18,550.00	\$ 1,744.04	\$ 16,805.96	\$ -	\$ -	\$ -	Not sure what this line item was used for in the past, but eliminating from the budget.
6005	Extra Help	\$ 80,000.00	\$ 65,211.34	\$ 14,788.66	\$ 10,000.00	\$ -	\$ 10,000.00	Cushion in case we need to bring in some temporary staff in case of an emergency
6011	Retirement - SD Portion	\$ 40,050.00	\$ 40,529.78	\$ (479.78)	\$ 50,000.00	\$ -	\$ 50,000.00	District contribution to CALPERS retirement, cushion room in case new law is passed that increases required costs
6012	Social Security/Medicare	\$ 42,453.00	\$ 39,024.79	\$ 3,428.21	\$ 50,000.00	\$ -	\$ 50,000.00	Employer's portion of Social Security/Medicare contributions
6015	Workers Compensation	\$ 36,698.00	\$ 38,229.03	\$ (1,531.03)	\$ 43,715.00		\$ 43,715.00	\$3,642.58 per month for Worker's Comp coverage - GSRMA
7001	Agricultural	\$ -		\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	Weed N Feed and grass seed for overseeding and lawn nutrition (twice per year)
7003	Tax Admin Fees	\$ 2,000.00	\$ 5,196.00	\$ (3,196.00)	\$ 7,200.00	\$ -	\$ 7,200.00	Estimated \$1,800 per quarter
7004	Clothing and Personal Supplies	\$ 1,600.00	\$ 1,583.16	\$ 16.84	\$ 2,000.00	\$ -	\$ 2,000.00	Seven pairs of boots allotted for grounds staff at \$150 each (\$1,050), cushion for new uniform shirts
7005	Communications	\$ 11,500.00	\$ 11,614.69	\$ (114.69)	\$ 6,500.00	\$ -	\$ 6,500.00	Telephone service - new VOIP system (\$136.23 per month); estimated \$250 per month for internet service at Kern and North; \$1,062.83 for new telephones and headsets; cushion room
7006	Cost of Supplies Reissued	\$ 131,000.00	\$ 122,693.09	\$ 8,306.91	\$ 125,000.00	\$ -	\$ 125,000.00	Vault orders (154 standard) and specialized (Monticello, 27 FB, 20 cremation); cremation vaults (54 standard), plus cushion room
7009	Household Expense	\$ 1,989.00	\$ 1,835.26	\$ 153.74	\$ 6,000.00	\$ -	\$ 6,000.00	Pallets of water for employee heat prevention; CINTAS First Aid Supply replenishing; ULINE bathroom supplies; etc.
7010	Insurance	\$ 55,798.00	\$ 59,021.64	\$ (3,223.64)	\$ 70,265.00	\$ -	\$ 70,265.00	\$5,855.25 per month for General Liability coverage - GSRMA
7012	Director's Fees	\$ 1,688.00	\$ -	\$ 1,688.00	\$ -	\$ -	\$ -	
7021	Maintenance - Equipment	\$ 78,189.00	\$ 84,120.61	\$ (5,931.61)	\$ 70,000.00	\$ -	\$ 70,000.00	Servicing of equipment, tire repairs, update remainder of irrigation valves for Kern Cemetery (\$5,000); ongoing irrigation repair parts, grounds maintenance supplies, etc.
7024	Maintenance - Building	\$ 24,300.00	\$ 24,851.50	\$ (551.50)	\$ 24,000.00	\$ -	\$ 24,000.00	Building and shop repairs as needed; AC/heater servicing, plumbing issues, monthly pest control services (\$100 per month)
7027	Memberships	\$ 515.00	\$ 5,242.80	\$ (4,727.80)	\$ 5,500.00	\$ -	\$ 5,500.00	Membership to Public Cemetery Alliance and California Special District Association
7036	Office Expense	\$ 34,390.00	\$ 24,408.62	\$ 9,981.38	\$ 30,000.00	\$ -	\$ 30,000.00	Printer rentals (or purchase of new printers), website maintenance and hosting (switch from Streamline to cost-effective WordPress), monthly IT support fee; email service fee; Quickbooks Online; office supplies
7043	Professional/Specialty Services	\$ 159,358.00	\$ 136,017.74	\$ 23,340.26	\$ 145,000.00	\$ -	\$ 145,000.00	External audit; gopher abatement for both cemeteries (\$10,500); Barnes Memorial installations; frame supplies/cement for headstone repairs; new timer box/upgraded valves at North Cemetery; another set of metal shores for grave stabilization and chains to move them, and other improvement/handyman projects for Reed Shaffer; etc.
7046	Attorney Fees	\$ 35,000.00	\$ 38,992.03	\$ (3,992.03)	\$ 10,000.00	\$ -	\$ 10,000.00	County Counsel support, reviews as necessary and attendance at board meetings when requested
7056	Tree Maintenance	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$7,500 for removal of two pines and grind stump at Kern Cemetery; cushion for other necessary trims and/or removals
7059	Publications and Legal Notices	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	None anticipated
7066	District Special Expense	\$ 21,915.00	\$ 34,959.96	\$ (13,044.96)	\$ 270,000.00	\$ -	\$ 270,000.00	Lawn maintenance for Kern Cemetery
7073	Training	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	Will likely take advantage of free trainings and webinars available through Vector Solutions and CSDA for the fiscal year to save money; but budget just in case
7074	Transportation and Travel	\$ 4,325.00	\$ 1,026.44	\$ 3,298.56	\$ 3,000.00		\$ 3,000.00	Mileage reimbursement for staff/board travel to run errands, attend trainings, and travel between North and Kern cemeteries
7081	Utilities	\$ 83,567.00	\$ 76,498.97	\$ 7,068.03	\$ 80,000.00	\$ -	\$ 80,000.00	Electricity (\$30,000), roll-offs/trash service (\$11,000), gas (\$1,500), water/sewer (\$40,000); cushion for unexpected
7106	Gas and Oil	\$ 9,295.00	\$ 8,959.44	\$ 335.56	\$ 10,000.00	\$ -	\$ 10,000.00	Increased budget amount due to higher fuel costs, but anticipate way less usage of gas with Kern lawn maintenance outsourced
9100	Transfer-out	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	Not needed for this fiscal year, as line item was opened for 2025-26 FY one-time transfer
7040	Bank Fees	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	This line item not needed now that Bank of Sierra account is closed.
7425	Taxes and Assessments	\$ 8,000.00	\$ 13,442.61	\$ (5,442.61)	\$ -	\$ -	\$ -	Should technically be line in and line out for 2535 - Sales Tax; doesn't need to be in the budget
8001	Repurchase of Grave Site	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ -	\$ -	Recommend not reinstating grave re-purchase policy until 2027-28 Fiscal Year after we've sorted through 886 account
8100	Building and Improvements	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	Cushion room for any repairs we may need to make to the physical buildings or fences due to vandalism or theft. Not anticipating any other building-related projects for 26-27 FY
8300	New Equipment	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	Cushion room in case we have an emergency and need to buy a new piece of equipment
Totals:		\$ 1,750,304.00	\$ 1,625,505.55	\$ 124,798.45	\$ 1,715,180.00	\$ -	\$ 1,715,180.00	

Note: Just because a budget line is open, doesn't mean the District spends the money on that line.

* Prior year budget/actual is optional as a reference only

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 2 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 772

(USE WHOLE DOLLARS ONLY-NO CENTS)

2025-2026 Budget/Actual
 APPROPRIATIONS (Optional)* 2026-2027 Budget

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29. Salaries and Employee Benefits	6000 **	-	-
30. Regular Salaries	6001	\$535,823	\$495,000
31. Overtime	6002	\$20,000	\$20,000
32. Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	\$97,201	\$110,000
33. Extra Help	6005	\$80,000	\$10,000
34. Director's Fees	7012	-	-
35. Retirement-SD Portion	6011	\$40,050	\$50,000
36. Social Security	6012	\$42,453	\$50,000
37. Workers' Comp Ins	6015	\$36,698	\$43,715
38. Other Pay	6003	\$18,550	-
39.		-	-
40. Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	\$870,775	\$778,715
41. Services and Supplies	7000 **	-	-
42. Agricultural	7001	-	\$20,000
43. Clothing and Personal Supplies	7004	\$1,600	\$2,000
44. Telecommunications (phone bill)	7005	\$11,500	\$6,500
45. Cost of Supplies Reissued	7006	\$131,000	\$125,000
46. Food	7007	-	-
47. Household Expense	7009	\$1,989	\$6,000
48. Insurance	7010	\$55,798	\$70,265
49. Maintenance-Equipment	7021	\$78,189	\$70,000
50. Maintenance-Bldg & Improvements	7024	\$24,300	\$24,000
51. Memberships	7027	\$515	\$5,500
52. Office Expense	7036	\$34,390	\$30,000
53. Professional and Specialized Expense	7043	\$159,358	\$145,000
54. Publications and Legal Notices	7059	\$2,000	-
55. Rent & Leases-Equipment	7061	-	-
56. Rent & Leases-Bldg & Improvements	7062	-	-
57. Small Tools and Instruments	7065	-	-
58. District Special Expense	7066	\$21,915	\$270,000
59. Training	7073	\$4,000	\$2,000
60. Transportation and Travel	7074	\$4,325	\$3,000
61. Utilities	7081	\$83,567	\$80,000
62. County Tax Admin Fees	7003	\$2,000	\$7,200
63. Attorney Fees	7046	\$35,000	\$10,000
64. Gas and Oil	7106	\$9,295	\$10,000
65. Tree Maintenance	7056		\$25,000
66. Total Services and Supplies (Lines 41 thru 65)	Total \$	\$963,199	\$911,465

** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
PAGE 3 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 772

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

BUDGETED EXPENDITURES		2025-2026 Budget/Actual (Optional)*		2026-2027 Budget
ACCOUNT				
67.	Other Charges	7400	-	-
68.	Contributions to Other Agencies	7407	-	-
69.	Repayment-Long Term Debt (Bonds)	7413	-	-
70.	Interest-Long Term Debt (Bonds)	7415	-	-
71.	Repayment-Long Term Debt (Other)	7417	-	-
72.	Interest-Long Term Debt (Other)	7418	-	-
73.	Taxes and Assessments	7425	-	-
74.	Other Charges	7428	\$8,000	-
			-	-
75.	Total Other Charges (Lines 67 thru 74)	Total \$	\$8,000	\$0
Fixed Assets (Specify) ***				
76.	Land	8000 ***	-	-
77.	Repurchase of Grave Site	8001	\$8,500	-
78.	Building and Improvements	8100	-	\$10,000
79.	Equipment	8300	-	\$15,000
80.			-	-
81.			-	-
82.			-	-
83.	Total Fixed Assets (Lines 76 thru 83)	Total \$	\$8,500	\$25,000
CONTINGENCIES				
84.	Appropriation for Contingencies	7432 (1)	-	\$192,253.50
85.			-	-
86.	Total Contingencies (Lines 84 thru 86)	Total \$	-	\$192,253.50
(1) Recommend 15% of total expenditures.				
87.	Total Appropriations (Lines 40,66,75,83, 86)	Total \$	\$1,850,474	\$1,907,433.50
88.	Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$	\$1	\$0

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date July 28, 2026

Board President Signature _____

Contact Person Trilby Barton, District Manager

Telephone Number 559-686-5544

Due Date: August 31, 2026

Email: Claims@tularecounty.ca.gov

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 1 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 773

(USE WHOLE DOLLARS ONLY-NO CENTS)

2025-2026 Budget/Actual

(OPTIONAL)*

2026-2027 Budget

AVAILABLE RESOURCES

CASH

1.	Cash Balance - July 1, 2026	\$	\$2,209,006	\$2,294,745
	Less Cash Reserves: (Specify)			
2.		-		-
3.		-		-
4.		-		-
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	\$2,209,006	\$2,294,745

BUDGETED REVENUES

(See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT		
6.	Property Taxes-Current Secured	4001	-
7.	Property Taxes-Current Unsecured	4006	-
8.	Property Taxes-Prior Secured	4008	-
9.	Property Taxes-Prior Unsecured	4009	-
10.	Supp. Property Taxes-Current Secured	4030	-
11.	Supp. Property Taxes-Prior	4033	-
12.	Other Taxes	4052	-
13.	Interest (in PPP)	4801	\$89,000
14.	Use of money and property	4800	-
15.	Rents and Concessions	4807	-
16.	Aid From Other Governmental Agencies	5000	-
17.	St Homeowners Property Tax Relief	5050	-
18.	St Aid-Supp. Subvention-SD	5052	-
19.	Charges for Current Services	5400	-
20.	Charges for Cur Serv-Water & Sewer	5531	-
21.	Burial Fee	5542	\$165,826
22.	Miscellaneous Revenues	5805	-
23.	Other Sales-Taxable	5816	-
24.	Other Revenue	5835	-
25.	Operating Transfer-In	9200	\$3,092
26.			-
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total \$	\$257,918
28.	Total Available Resources (Line 5 plus Line 27)	Total \$	\$2,466,924

\$169,000

\$2,463,745

* Prior year budget/actual is optional as a reference only

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 2 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 773

(USE WHOLE DOLLARS ONLY-NO CENTS)

2025-2026 Budget/Actual
 (Optional)*

2026-2027 Budget

APPROPRIATIONS

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29.	Salaries and Employee Benefits	6000 **	-
30.	Regular Salaries	6001	-
31.	Overtime	6002	-
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	-
33.	Extra Help	6005	-
34.	Director's Fees	7012	-
35.	Retirement-SD Portion	6011	-
36.	Social Security	6012	-
37.	Workers' Comp Ins	6015	-
38.			-
39.			-
40.	Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	\$0
41.	Services and Supplies	7000 **	-
42.	Agricultural	7001	-
43.	Clothing and Personal Supplies	7004	-
44.	Telecommunications (phone bill)	7005	-
45.	Cost of Supplies Reissued	7006	-
46.	Food	7007	-
47.	Household Expense	7009	-
48.	Insurance	7010	-
49.	Maintenance-Equipment	7021	-
50.	Maintenance-Bldg & Improvements	7024	-
51.	Memberships	7027	-
52.	Office Expense	7036	-
53.	Professional and Specialized Expense	7043	-
54.	Publications and Legal Notices	7059	-
55.	Rent & Leases-Equipment	7061	-
56.	Rent & Leases-Bldg & Improvements	7062	-
57.	Small Tools and Instruments	7065	-
58.	District Special Expense	7066	-
59.	Training	7073	-
60.	Transportation and Travel	7074	-
61.	Utilities	7081	-
62.	Transfer-Out	9100	\$150,534
63.			-
64.			-
65.			-
66.	Total Services and Supplies (Lines 41 thru 65)	Total \$	\$150,534
			\$88,242.50

**** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers**

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
PAGE 3 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 773

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

2025-2026 Budget/Actual
(Optional)*

2026-2027 Budget

BUDGETED EXPENDITURES

ACCOUNT

67.	Other Charges	7400	-	-
68.	Contributions to Other Agencies	7407	-	-
69.	Repayment-Long Term Debt (Bonds)	7413	-	-
70.	Interest-Long Term Debt (Bonds)	7415	-	-
71.	Repayment-Long Term Debt (Other)	7417	-	-
72.	Interest-Long Term Debt (Other)	7418	-	-
73.	Taxes and Assessments	7425	-	-
74.	Other Charges	7428	-	-
			-	-
75.	Total Other Charges (Lines 67 thru 74)	Total \$	\$0	\$0

Fixed Assets (Specify) ***

76.	Land	8000 ***	-	-
77.	Repurchase of Grave Site	8001	-	-
78.	Building and Improvements	8100	-	-
79.	Equipment	8300	-	-
80.			-	-
81.			-	-
82.			-	-
83.	Total Fixed Assets (Lines 76 thru 83)	Total \$	\$0	\$0

CONTINGENCIES

84.	Appropriation for Contingencies	7432 (1)	-	\$80,757.50
85.			-	-
86.	Total Contingencies (Lines 84 thru 86)	Total \$	\$0	\$80,757.50

(1) Recommend 15% of total expenditures.

87.	Total Appropriations (Lines 40,66,75,83, 86)	Total \$		\$169,000
88.	Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$		\$0

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date July 28, 2026

Board President Signature _____

Contact Person Trilby Barton, District Manager

Telephone Number 559-686-5544

Due Date: August 31, 2026

Email: Claims@tularecounty.ca.gov

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 1 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 807

(USE WHOLE DOLLARS ONLY-NO CENTS)
 2025-2026 Budget/Actual
 (OPTIONAL)*

2026-2027 Budget

AVAILABLE RESOURCES

CASH

1.	Cash Balance - July 1, 2026	\$	\$231,644	\$258,093
	Less Cash Reserves: (Specify)			
2.		-		-
3.		-		-
4.		-		-
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	\$231,644	\$258,093

BUDGETED REVENUES

(See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT			
6.	Property Taxes-Current Secured	4001	-	-
7.	Property Taxes-Current Unsecured	4006	-	-
8.	Property Taxes-Prior Secured	4008	-	-
9.	Property Taxes-Prior Unsecured	4009	-	-
10.	Supp. Property Taxes-Current Secured	4030	-	-
11.	Supp. Property Taxes-Prior	4033	-	-
12.	Other Taxes	4052	-	-
13.	Interest (in PPP)	4801	\$9,400	\$10,000
14.	Use of money and property	4800	-	-
15.	Rents and Concessions	4807	\$20,000	\$16,465
16.	Aid From Other Governmental Agencies	5000	-	-
17.	St Homeowners Property Tax Relief	5050	-	-
18.	St Aid-Supp. Subvention-SD	5052	-	-
19.	Charges for Current Services	5400	-	-
20.	Charges for Cur Serv-Water & Sewer	5531	-	-
21.	Burial Fee	5542	-	-
22.	Miscellaneous Revenues	5805	-	-
23.	Other Sales-Taxable	5816	-	-
24.	Other Revenue	5835	-	-
25.	Operating Transfer-In	9200	\$1,500	-
26.			-	-
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total \$	\$30,900	\$26,465
28.	Total Available Resources (Line 5 plus Line 27)	Total \$	\$262,544	\$284,558

* Prior year budget/actual is optional as a reference only

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 2 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 807

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS	2025-2026 Budget/Actual (Optional)*	2026-2027 Budget
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BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29. Salaries and Employee Benefits	6000 **	-	-
30. Regular Salaries	6001	-	-
31. Overtime	6002	-	-
32. Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	-	-
33. Extra Help	6005	-	-
34. Director's Fees	7012	-	-
35. Retirement-SD Portion	6011	-	-
36. Social Security	6012	-	-
37. Workers' Comp Ins	6015	-	-
38.		-	-
39.		-	-
40. Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	\$0	\$0
41. Services and Supplies	7000 **	-	-
42. Agricultural	7001	-	-
43. Clothing and Personal Supplies	7004	-	-
44. Telecommunications (phone bill)	7005	-	-
45. Cost of Supplies Reissued	7006	-	-
46. Food	7007	-	-
47. Household Expense	7009	-	-
48. Insurance	7010	-	-
49. Maintenance-Equipment	7021	-	-
50. Maintenance-Bldg & Improvements	7024	-	-
51. Memberships	7027	-	-
52. Office Expense	7036	-	-
53. Professional and Specialized Expense	7043	-	-
54. Publications and Legal Notices	7059	-	-
55. Rent & Leases-Equipment	7061	-	-
56. Rent & Leases-Bldg & Improvements	7062	-	-
57. Small Tools and Instruments	7065	-	-
58. District Special Expense	7066	-	-
59. Training	7073	-	-
60. Transportation and Travel	7074	-	-
61. Utilities	7081	-	-
62. Transfer-Out	9100	-	-
63.		-	-
64.		-	-
65.		-	-
66. Total Services and Supplies (Lines 41 thru 65)	Total \$	\$0	\$0

** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
PAGE 3 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 807

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

2025-2026 Budget/Actual
(Optional)*

2026-2027 Budget

BUDGETED EXPENDITURES

ACCOUNT

67.	Other Charges	7400	-	-
68.	Contributions to Other Agencies	7407	-	-
69.	Repayment-Long Term Debt (Bonds)	7413	-	-
70.	Interest-Long Term Debt (Bonds)	7415	-	-
71.	Repayment-Long Term Debt (Other)	7417	-	-
72.	Interest-Long Term Debt (Other)	7418	-	-
73.	Taxes and Assessments	7425	-	-
74.	Other Charges	7428	-	-
			-	-
75.	Total Other Charges (Lines 67 thru 74)	Total \$	\$0	\$0

Fixed Assets (Specify) ***

76.	Land	8000 ***	-	-
77.	Repurchase of Grave Site	8001	-	-
78.	Building and Improvements	8100	-	-
79.	Equipment	8300	-	-
80.			-	-
81.			-	-
82.			-	-
83.	Total Fixed Assets (Lines 76 thru 83)	Total \$	\$0	\$0

CONTINGENCIES

84.	Appropriation for Contingencies	7432 (1)	-	-
85.			-	-
86.	Total Contingencies (Lines 84 thru 86)	Total \$	\$0	\$0

(1) Recommend 15% of total expenditures.

87.	Total Appropriations (Lines 40,66,75,83, 86)	Total \$	\$0	\$0
88.	Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$	\$262,544	\$284,558

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date July 28, 2026

Board President Signature _____

Contact Person Trilby Barton, District Manager

Telephone Number 559-686-5544

Due Date: August 31, 2026

Email: Claims@tularecounty.ca.gov

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 2 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 817

(USE WHOLE DOLLARS ONLY-NO CENTS)

2025-2026 Budget/Actual 2026-2027 Budget
 (Optional)*

APPROPRIATIONS

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29. Salaries and Employee Benefits	6000 **	-	-
30. Regular Salaries	6001	-	-
31. Overtime	6002	-	-
32. Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	-	-
33. Extra Help	6005	-	-
34. Director's Fees	7012	-	-
35. Retirement-SD Portion	6011	-	-
36. Social Security	6012	-	-
37. Workers' Comp Ins	6015	-	-
38.	-	-	-
39.	-	-	-
40. Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	\$0	\$0
41. Services and Supplies	7000 **	-	-
42. Agricultural	7001	-	-
43. Clothing and Personal Supplies	7004	-	-
44. Telecommunications (phone bill)	7005	-	-
45. Cost of Supplies Reissued	7006	-	-
46. Food	7007	-	-
47. Household Expense	7009	-	-
48. Insurance	7010	-	-
49. Maintenance-Equipment	7021	-	-
50. Maintenance-Bldg & Improvements	7024	-	-
51. Memberships	7027	-	-
52. Office Expense	7036	-	-
53. Professional and Specialized Expense	7043	-	-
54. Publications and Legal Notices	7059	-	-
55. Rent & Leases-Equipment	7061	-	-
56. Rent & Leases-Bldg & Improvements	7062	-	-
57. Small Tools and Instruments	7065	-	-
58. District Special Expense	7066	-	-
59. Training	7073	-	-
60. Transportation and Travel	7074	-	-
61. Utilities	7081	-	-
62. Transfer-Out	9100	\$250,000	\$84,544
63.	-	-	-
64.	-	-	-
65.	-	-	-
66. Total Services and Supplies (Lines 41 thru 65)	Total \$	\$250,000	\$84,544

** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
PAGE 3 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 817

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS		2025-2026 Budget/Actual (Optional)*	2026-2027 Budget
BUDGETED EXPENDITURES			
	ACCOUNT		
67.	Other Charges	7400 -	-
68.	Contributions to Other Agencies	7407 -	-
69.	Repayment-Long Term Debt (Bonds)	7413 -	-
70.	Interest-Long Term Debt (Bonds)	7415 -	-
71.	Repayment-Long Term Debt (Other)	7417 -	-
72.	Interest-Long Term Debt (Other)	7418 -	-
73.	Taxes and Assessments	7425 -	-
74.	Other Charges	7428 -	-
		-	-
75.	Total Other Charges (Lines 67 thru 74)	Total \$ \$0	\$0
Fixed Assets (Specify) ***			
76.	Land	8000 *** -	-
77.	Repurchase of Grave Site	8001 -	-
78.	Building and Improvements	8100 -	-
79.	Equipment	8300 -	-
80.		-	-
81.		-	-
82.		-	-
83.	Total Fixed Assets (Lines 76 thru 83)	Total \$ \$0	\$0
CONTINGENCIES			
84.	Appropriation for Contingencies	7432 (1) -	-
85.		-	-
86.	Total Contingencies (Lines 84 thru 86)	Total \$ \$0	\$0
(1) Recommend 15% of total expenditures.			
87.	Total Appropriations (Lines 40,66,75,83, 86)	Total \$ \$250,000	\$84,544
88.	Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$ \$76,820	\$0

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date July 28, 2026

Board President Signature _____

Contact Person Trilby Barton, District Manager

Telephone Number 559-686-5544

Due Date: August 31, 2026

Email: Claims@tularecounty.ca.gov

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 1 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 886

(USE WHOLE DOLLARS ONLY-NO CENTS)

2025-2026 Budget/Actual
 (OPTIONAL)*

2026-2027 Budget

AVAILABLE RESOURCES

CASH

1.	Cash Balance - July 1, 2026	\$	\$374,149	\$715,030
	Less Cash Reserves: (Specify)			
2.		-		-
3.		-		-
4.		-		-
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	\$374,149	\$715,030

BUDGETED REVENUES (See your monthly BA-A203 report for a listing of your revenue accounts)

	ACCOUNT			
6.	Property Taxes-Current Secured	4001	-	-
7.	Property Taxes-Current Unsecured	4006	-	-
8.	Property Taxes-Prior Secured	4008	-	-
9.	Property Taxes-Prior Unsecured	4009	-	-
10.	Supp. Property Taxes-Current Secured	4030	-	-
11.	Supp. Property Taxes-Prior	4033	-	-
12.	Other Taxes	4052	-	-
13.	Interest (in PPP)	4801	\$16,093	\$20,000
14.	Use of money and property	4800	-	-
15.	Rents and Concessions	4807	-	-
16.	Aid From Other Governmental Agencies	5000	-	-
17.	St Homeowners Property Tax Relief	5050	-	-
18.	St Aid-Supp. Subvention-SD	5052	-	-
19.	Charges for Current Services	5400	-	-
20.	Charges for Cur Serv-Water & Sewer	5531	-	-
21.	Burial Fee	5542	\$215,000	\$50,000
22.	Miscellaneous Revenues	5805	-	-
23.	Other Sales-Taxable	5816	-	-
24.	Other Revenue	5835	-	-
25.	Operating Transfer-In	9200	\$200,000	-
26.			-	-
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total \$	\$431,093	\$70,000
28.	Total Available Resources (Line 5 plus Line 27)	Total \$	\$805,242	\$785,030

* Prior year budget/actual is optional as a reference only

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
 PAGE 2 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 886

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS	2025-2026 Budget/Actual (Optional)*	2026-2027 Budget
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BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29. Salaries and Employee Benefits	6000 **	-	-
30. Regular Salaries	6001	-	-
31. Overtime	6002	-	-
32. Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	-	-
33. Extra Help	6005	-	-
34. Director's Fees	7012	-	-
35. Retirement-SD Portion	6011	-	-
36. Social Security	6012	-	-
37. Workers' Comp Ins	6015	-	-
38.		-	-
39.		-	-
40. Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	\$0	\$0
41. Services and Supplies	7000 **	-	-
42. Agricultural	7001	-	-
43. Clothing and Personal Supplies	7004	-	-
44. Telecommunications (phone bill)	7005	-	-
45. Cost of Supplies Reissued	7006	-	-
46. Food	7007	-	-
47. Household Expense	7009	-	-
48. Insurance	7010	-	-
49. Maintenance-Equipment	7021	-	-
50. Maintenance-Bldg & Improvements	7024	-	-
51. Memberships	7027	-	-
52. Office Expense	7036	-	-
53. Professional and Specialized Expense	7043	-	-
54. Publications and Legal Notices	7059	-	-
55. Rent & Leases-Equipment	7061	-	-
56. Rent & Leases-Bldg & Improvements	7062	-	-
57. Small Tools and Instruments	7065	-	-
58. District Special Expense	7066	-	-
59. Training	7073	-	-
60. Transportation and Travel	7074	-	-
61. Utilities	7081	-	-
62. Transfer-Out	9100	\$6,092	\$30,000
63.		-	-
64.		-	-
65.		-	-
66. Total Services and Supplies (Lines 41 thru 65)	Total \$	\$6,092	\$30,000

** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2026-2027
PAGE 3 OF 3

DISTRICT NAME Tulare Public Cemetery District

FUND NO 886

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

BUDGETED EXPENDITURES		2025-2026 Budget/Actual (Optional)*		2026-2027 Budget
		ACCOUNT		
67.	Other Charges	7400	-	-
68.	Contributions to Other Agencies	7407	-	-
69.	Repayment-Long Term Debt (Bonds)	7413	-	-
70.	Interest-Long Term Debt (Bonds)	7415	-	-
71.	Repayment-Long Term Debt (Other)	7417	-	-
72.	Interest-Long Term Debt (Other)	7418	-	-
73.	Taxes and Assessments	7425	-	-
74.	Other Charges	7428	-	-
			-	-
75.	Total Other Charges (Lines 67 thru 74)	Total \$	\$0	\$0
Fixed Assets (Specify) ***				
76.	Land	8000 ***	-	-
77.	Repurchase of Grave Site	8001	-	-
78.	Building and Improvements	8100	-	-
79.	Equipment	8300	-	-
80.			-	-
81.			-	-
82.			-	-
83.	Total Fixed Assets (Lines 76 thru 83)	Total \$	\$0	\$0
CONTINGENCIES				
84.	Appropriation for Contingencies	7432 (1)	-	-
85.			-	-
86.	Total Contingencies (Lines 84 thru 86)	Total \$	\$0	\$0
(1) Recommend 15% of total expenditures.				
87.	Total Appropriations (Lines 40,66,75,83, 86)	Total \$	\$6,092	\$30,000
88.	Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero)	\$	\$799,150	\$755,030

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date July 28, 2026

Board President Signature _____

Contact Person Trilby Barton, District Manager

Telephone Number 559-686-5544

Due Date: August 31, 2026

Email: Claims@tularecounty.ca.gov



Vault Sales Policy

Drafted July 2026; Reviewed by Tulare County Counsel

Adopted by the Tulare Public Cemetery District Board of Trustees on XXXXXXX

The Tulare Public Cemetery District (District) is responsible for the care, maintenance, health and environment of its cemeteries. In fulfilling that responsibility, the District has determined that vaults in which human remains are interred must meet certain specifications. To avoid problems and inconsistencies arising from vaults of varying sizes, shapes and materials, all burials in the Tulare Public Cemetery District must be made utilizing vaults supplied by and purchased from the District. No burials will be permitted in vaults from any other sources at any time, including standard full casket or cremation vaults and protective full casket or cremation vaults.