

Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING AGENDA



*Chairman- Carlos Ramos
Vice Chairman- James Pennington
Secretary- Alberto Aguilar
Trustees- Xavier Avila and Stephen Present*

**Tulare Public Cemetery – Conference Room
900 E. Kern Avenue – Tulare, CA**

**Thursday, July 27, 2023
1:00 p.m. – Board Meeting**

Public Information about Meetings:

Attend meetings in person or access the meeting live via Facebook <https://www.facebook.com/profile.php?id=100076699464485>

Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.

Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED
5. RECOGNITION OF VISITORS
6. PUBLIC COMMENTS (three (3) minutes per person)
7. TRUSTEE COMMENTS (three (3) minutes per person)
8. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
(All items are subject to discussion and possible action by the Board Members.)
 - 8.1- Approve Minutes for Regular Board June 26, 2023
 - 8.2- Interment and Preneed count for June 2023
 - 8.3- Audit Committee Report
 - 8.4- Groundskeepers makeup of fulltime to part time employees
 - 8.5- Billable hours for our County Counsel
 - 8.6- Cemetery membership in trade associations and associated training cost
 - 8.7- Historical review on body burial to cremation interments and is this ratio changing?
 - 8.8- Approval of Annual Budget 2023-2024
 - 8.9- Oversize Vault Installation discussion
 - 8.10- Plotbox update & introduce Everafter
9. FUTURE AGENDA ITEMS REQUEST
10. DISTRICT MANAGER'S REPORT
11. ADJOURNMENT

**OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC**

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY - FRIDAY 8:00 AM – 4:00 PM AT THE CEMETERY DISTRICT OFFICE LOCATED AT 900 E. KERN AVE. - TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

RULES OF DECORUM

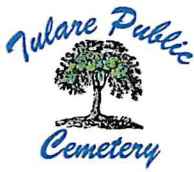
- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.
- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

ADDRESSING THE CEMETERY BOARD

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

TRUSTEE CONDUCT

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.



Tulare Public Cemetery District Regular Board Meeting Minutes Monday, June 26, 2023



A REGULAR BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON MONDAY, JUNE 26, 2023 AT 2:00 P.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Carlos Ramos, Secretary Alberto Aguilar and Trustees Xavier Avila and Stephen Presant

BOARD MEMBERS ABSENT: Vice Chairman James Pennington

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Thomas Degn

1. CALL TO ORDER FOR REGULAR BOARD MEETING:

The Regular Board Meeting was called to order at 2:15 P.M. by Chairman Carlos Ramos

2. ROLL CALL:

Carlos Ramos, Alberto Aguilar, Xavier Avila and Stephen Presant

3. PLEDGE OF ALLEGIANCE:

Chairman Ramos led the Pledge of Allegiance

4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED

5. RECOGNITION OF VISITORS:

No public in attendance

6. PUBLIC COMMENTS:

No public comments

7. TRUSTEE COMMENTS:

No trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS

8.1- Variance approval for headstone- John Almeida

Bernardo reported Barnes Memorials asked if they could use a headstone that the base of the actual headstone is 2 inches wider than the current rules and regulations. Avila Motions and Presant seconds to approve. Vote (4-0) motion passes

8.2- Update on Plotbox

Bernardo stated the office staff has been hands on training with Plotbox expecting to start using it on June 30th. Plotbox is still not available to the public.

8.3- Update on grounds crew

Bernardo reported the weed eating services has started and it's not going well. They still need training. Bernardo stated she has hired two new groundsmen.

8.4- Approve minutes for Special Board May 22, 2023

Aguilar motion, Avila second to approve Special Board Meeting May 22, 2023. Vote (4-0) motion passes

8.5- Approve minutes of Regular Board May 26, 2023

Aguilar motion, Avila second to approve Regular Board Meeting May 26, 2023. Vote (4-0) motion passes

8.6- Approve minutes for Special Board June 2, 2023

Aguilar motion, Avila second to approve Special Board Meeting June 2, 2023. Vote (4-0) motion passes

8.7- Approve minutes for Special Board June 15, 2023

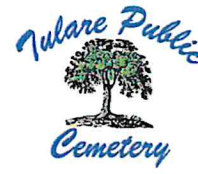
Aguilar motion, Avila second to approve Special Board Meeting June 15, 2023. Vote (4-0) motion passes

8.8- Interment and Preneed count for April and May 2023

Board reviewed Interment and Preneed count for April and May 2023. No action taken



Tulare Public Cemetery District Regular Board Meeting Minutes Monday, June 26, 2023



8.9- Audit Committee Report

Avila gave brief report on the Audit report. Avila motions, Aguilar second to approve Audit report. Vote (4-0) motion passes

8.10- Appointment and Audit Committee

Stephen Presant has returned from vacation. Ramos reappointed Presant to the Audit Committee and Pennington has been removed.

8.11- Approval of April 2023 Financial

Avila motions, Aguilar seconds to approve April 2023 Financial. Vote (4-0) motion passes

8.12- Approval of May 2023 Financial

Avila motions, Aguilar seconds to approve May 2023 Financial. Vote (4-0) motion passes

8.13- Bank of the Sierra-CD update

Ramos reviewed the Public Funds Activity Statement. The CD has accrued interest in the amount of \$1,169.21 bring the total to \$101,169.21. Board decided to let the funds rollover to another quarter.

8.14- Approval of Annual Budget 2023-2024

Bernardo would like to separate the funds in different categories for the budget and look in to wages increases.

8.15- Hiring of a third office staff position

Bernardo would like to hire a Service Coordinator, someone who meets with family, sells graves, make sure the grounds looks good before a service starts and helps verify headstone placement with Barnes Memorials. No action was taken

Ramos Adjourned to closed session at 3:37 pm

Open session from closed session at 4:30 pm

9.- FUTURE AGENDA ITEMS REQUEST

Special board meeting for 5 Year Planning

10- DISTRICT MANGER'S REPORT

Nothing to report at this time

11. CLOSED SESSION ITEMS:

Nothing to report

ADJOURNMENT:

Chairperson Ramos adjourned the meeting at 4:32 pm

Respectfully Submitted,

Board Secretary

TULARE PUBLIC CEMETERY DISTRICT
June 2018-2023 Interments and Entombments

Year	KERN		2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	Body Burials	Body Burials							
2018	11		X	4	0	7	0	0	22
2019	6		X	0	0	2	0	0	8
2020	11		X	1	0	3	0	0	15
2021	9		X	3	0	10	0	0	22
2022	8		X	0	0	2	0	0	10
2023	4		2	3	0	4	0	0	13

Year	NORTH		2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	Body Burials	Body Burials							
2018	17		X	0	0	0	0	0	17
2019	5		X	0	0	2	0	0	7
2020	6		X	0	0	2	0	1	9
2021	15		X	0	0	4	0	0	19
2022	12		X	0	0	0	0	0	12
2023	10		1	0	0	3	1	0	15

Year	TOTAL BOTH		2nd Opening Casket (count started 2023)	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	Casket Burials	Casket Burials							
2018	28		X	4	0	7	0	0	39
2019	11		X	0	0	4	0	0	15
2020	17		X	1	0	5	0	1	24
2021	24		X	3	0	14	0	0	41
2022	20		X	0	0	2	0	0	22
2023	14		3	3	0	7	1	0	28

Pre-Needs	KERN					
	Burial	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	1	0	1
	2	X	X	1	0	3
	0	0	0	0	0	0

Pre-Needs	NORTH					
	Burial	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	6	X	X	0	1	7
	6	X	X	0	0	6
	0	0	1	0	0	1

Pre-Needs Total	TOTAL BOTH					
	Grave (count 2022 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	6	X	X	1	1	8
	8	X	X	1	0	9
	0	0	1	0	0	1

Contract Pre-Need	KERN				
	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	1	0	1

Contract Pre-Need	NORTH				
	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	1	0	0	0	1

Contract Pre-Need	TOTAL BOTH				
	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	1	0	1	0	2

TULARE PUBLIC CEMETERY DISTRICT
YEAR TO DATE Totals 2018-2023 Interments and Entombments

KERN		2nd Opening Casket		PAID		Pre-Needs		Contract Pre-Need					
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
2018	101	12	0	59	2	0	174	0	X	X	0	0	0
2019	90	19	0	52	1	0	162	0	X	X	0	0	0
2020	105	25	0	52	1	0	183	0	X	X	0	0	0
2021	122	26	1	67	0	0	216	5	X	X	9	7	21
2022	93	21	0	35	0	2	151	3	X	X	10	0	13
2023	24	22	0	28	1	0	90	0	0	2	7	0	9

NORTH		2nd Opening Casket		PAID		Pre-Needs		Contract Pre-Need					
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
2018	117	0	0	5	2	0	124	0	X	X	0	0	0
2019	114	0	0	19	2	0	135	0	X	X	0	0	0
2020	166	0	0	23	6	1	196	0	X	X	0	0	0
2021	203	0	0	39	2	1	245	111	X	X	0	5	116
2022	151	0	0	23	4	0	178	52	X	X	0	6	58
2023	59	0	0	14	2	0	89	0	3	13	0	0	16

TOTAL BOTH		2nd Opening Casket (count started 2023)		PAID		Pre-Needs Total		Contract Pre-Need					
Year	Casket Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL	Grave (count 2022 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
2018	218	12	0	64	4	0	298	0	X	X	0	0	0
2019	204	19	0	71	3	0	297	0	X	X	0	0	0
2020	271	25	0	75	7	1	379	0	X	X	0	0	0
2021	325	26	1	106	2	1	461	116	X	X	9	12	137
2022	244	21	0	58	4	2	329	55	X	X	10	6	71
2023	83	22	0	42	3	0	179	0	3	15	7	0	25

TULARE PUBLIC CEMETERY DISTRICT

FISCAL YEAR Totals 2018-2023 Interments and Entombments

Year	KERN							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments		
2018	101	12	0	59	2	0	0	174
2019	90	19	0	52	1	0	0	162
2020	105	25	0	52	1	0	0	183
2021-2022	115	22	1	49	0	2	0	189
2022-2023	64	32	0	41	1	0	0	153
2023-2024	0	0	0	0	0	0	0	0

Pre-Needs	Grave	Tall Stone	PAID	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	5	X	X	9	7	21
	1	0	2	13	0	16
	0	0	0	0	0	0

Contract Pre-Need	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	1	2	4	0	7
	0	0	0	0	0

Year	NORTH							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments		
2018	117	0	0	5	2	0	0	124
2019	114	0	0	19	2	0	0	135
2020	166	0	0	23	6	1	0	196
2021-2022	182	0	0	28	2	0	0	212
2022-2023	129	0	0	24	4	0	0	171
2023-2024	0	0	0	0	0	0	0	0

Pre-Needs	Grave	Tall Stone	PAID	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	111	X	X	0	5	116
	13	3	13	0	4	33
	0	0	0	0	0	0

Contract Pre-Need	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	9	17	0	0	26
	0	0	0	0	0

Year	TOTAL BOTH							TOTAL
	Casket Burials	2nd Opening Casket (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	218	X	12	0	64	4	0	298
2019	204	X	19	0	71	3	0	297
2020	271	X	25	0	75	7	1	379
2021-2022	297	X	22	1	77	2	2	401
2022-2023	193	29	32	0	65	5	0	324
2023-2024	0	0	0	0	0	0	0	0

Pre-Needs Total	Grave (count 2022 & before)	Tall Stone	PAID	Niche	1/2 Grave	Total
	0	X	X	0	0	0
	0	X	X	0	0	0
	0	X	X	0	0	0
	116	X	X	9	12	137
	14	3	15	13	4	49
	0	0	0	0	0	0

Contract Pre-Need	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	10	19	4	0	33
	0	0	0	0	0

Tulare Public Cemetery District

Audit Meeting Minutes 6/23/2023

Meeting called to order by member Jim Pennington at 1:14 P. M.

1 visitor present and Board Member Steve Present, non voting.

Members present: Jim Pennington, Linda Maloy. Absent: Xavier Avila.

District Manager Clara Bernardo in attendance.

5.1 Minutes of 5/23/2023 Meeting. Maloy moved to accept, Pennington 2nd.
Approved 2-0.

5.2 April 2023 Financials discussion. Maloy moved to accept, Pennington 2nd.
Approved 2-0.

5.3 May 2023 Financials discussion. Pennington moved to accept, Maloy 2nd.
Approved 2-0.

5.4 Reviewed preliminary final budget for 2022/2023. Awaiting June 2023
Financials to complete.

6.0 Reviewed format for 2023/2024 budget.

7.0 Discussion on format for next year's FY Budget with non-spendable finances
moved to a separate section.

Pennington adjourned meeting at 1:51 P. M.

Review Tulare Cemetery Budget 2023-2024

772	REVENUES	Budget Review 2023-2024	Budget - Revised 2nd 2022-2023	Budgeted 2022-23
	Available Resources	350000	350000	350000
	4001 Pr Tx-Cur Se	0	175000	175000
	4006 Pr Tx-Cr Uns	-	9,000	9,000
	4008 Pr Tx-Pr Sec	-	3,040	3,040
	4009 Pr Tx-Pr Uns	-	130	130
	4030 Suppl Tx Cs	-	2,800	2,800
	4033 Suppl Prior	-	400	400
	4052 Other Taxes	-	-	-
	4060 Residual Dist	-	6,500	6,500
	4069 PT Facilities	-	5,900	5,900
	5000 I/G Revenue	-	30	30
	5050 Prop Tax Rel	-	1,200	1,200
	TOTAL PROPERTY TAX	225,000		
	Total Property	225,000	204,000	204,000
	4801 Interest on Fund 772	7000	7000	7000
	5400 Curr Serv		900000	800000
	5460 Vault Sales	175000	0	0
	5805 Misc Revenue	25000	25000	25000
	5450 Concrete Bases	70000	80000	80000
	5833 Grant Revenue	0	80000	0
	5834 Restitution	600	1200	1200
	5835 Other Revenue	2500	2500	2500
	4801 Transfer from Funds	60000	0	0
	772 Total for 772	340,100	1,095,700	1,469,700
	TOTAL REVENUES for Operating Budget	915,100	1,649,700	1,670,900
	Difference with Expenses	-\$800,000		
	773 Endowment Care			
	4801 Interest	45000	30000	30000
	5400 Curr Serv -Endowment	100000	75000	75000
	5835 Other Revenue	0	0	0
	Total	145,000	105,000	105,000
	807 Fund for Fut Expans			
	4801 Interest	2000	2000	2000
	4807 Facility Rent	13000	13000	13000
	5400 Current Service - Niche Sales	0	48000	48000
	5400 Current Service - Admin Fees	24000		
	Total	39,000	63,000	63,000
	817 Unreserved Funds			
	4801 Interest	3500	3500	3500
	5400 Curr Serv-Endowment	0	0	0
	Total	3,500	3,500	3,500
	886 Pre-Need Payment Plan			
	4801 Interest	1,800	0	0
	5400 Curr Serv	0	0	0
	Total	1,800	0	0
	CD - Bank of Sierra			
	Interest	3500	0	0
	Total	3,500	0	0
	TOTAL REVENUES	1,107,900	1,821,200	1,641,200
	Difference with Expenses		\$0	\$0

Review Tulare Cemetery Budget 2023-2024

772	EXPENSES	Budget Review		Budget - Revised		Budgeted	
		2023-2024	2022-23	2nd 2022-23	2022-23	2022-23	2022-23
6001	Regular Salaries	551000	530000	530000	530000	530000	
6002	Overtime Pay	20000	15000	15000	15000	15000	
6004	Health Insurance	108000	118000	118000	118000	118000	
6005	Extra Help(Temp & SVS)	48000	4000	4000	4000	4000	
6008	Director's Fee	3000	3000	3000	3000	3000	
6011	Retirement - CALPERS	44000	37500	37500	37500	37500	
6012	Social Security & Medicare	0	41000	41000	41000	41000	
	Social Security	35500					
	Medicare	8500					
6016	Unemployment Ins FED& STATE	3400	3100	3100	3100	3100	
	Emp Training Tax - CA	100					
6015	Worker's Comp Ins	32000	35200	35200	31000	31000	
6020	Prior Year Payroll Taxes	0	0	0	0	0	
	PTO Accrual	15750					
6000	Payroll & Emp Benefits-Other	2000	500	500	500	500	
Total	Salaries & Employee Benefits	871,250	787,300	787,300	783,100	783,100	
7004	Clothing & Personal Supplies	9500	5000	5000	5000	5000	
7005	Telecommunications	7500	6500	6500	6500	6500	
7008	Freight/Delivery Fees	1000	1000	1000	1000	1000	
7009	Household Supplies	2500	1500	1500	1500	1500	
7010	Insurance	43205	41200	41200	35000	35000	
7025	Mileage Reimbursement Exp	1000	1000	1000	1000	1000	
7030	Repairs Maintenance	165000	165000	165000	100000	100000	
7036	Office Expense	42000	42000	42000	42000	42000	
7037	Marketing	5000	5000	5000	5000	5000	
7039	Miscellaneous	2500	1500	1500	1500	1500	
7043	Professional Expense	52500	40000	40000	40000	40000	
7045	Security Expense	22000	22000	22000	22000	22000	
7059	Publications & Legal Notices	5000	2000	2000	2000	2000	
7073	Training	8000	5000	5000	5000	5000	
7074	Transportation and Travel	8000	2000	2000	2000	2000	
7081	Utilities	75000	71000	71000	71000	71000	
7090	Vehicle Expense	100	100	100	100	100	
7006	Garden Crypts/Vaults	70000	90000	90000	90000	90000	
7011	Concrete Bases	70000	80000	80000	80000	80000	
5905 & 5906	Miscellaneous Service Supplies	1000					
Total	Services & Supplies	590,805	581,800	581,800	510,600	510,600	
7003	Tax Admin Fee/Penalties	6000	6000	6000	150	150	
7425	Taxes & Assessments	3000	3000	3000	1300	1300	
Total		9000	9000	9000	1450	1450	
8000	LAND		0	0	25000	25000	
8001	Cem Plots Repurchase	20000	30000	30000	30000	30000	
8002	Niches	50000	25000	25000	25000	25000	
8100	Bldg & Improv	50000	50000	50000	50000	50000	
8300	New-FA (New Equipment)	50000	130000	130000	50000	50000	
Total	CAPITAL OUTLAY	170000	235,000	235,000	155,000	155,000	
9999	Covid 19 Exp						
SUBTOTAL		1,641,055	1,613,100	1,613,100	1,450,150	1,450,150	
7432	Contingencies	74045	208100	208100	191050	191050	
Total	TOTAL BUDGET 772	1,715,100	1,821,200	1,821,200	1,641,200	1,641,200	