

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

Board of Trustees

Ryan Wilson, Chair • Darla Rambonga, Vice Chair •
Veisia Tautuaa, Secretary • Jessica Edwards • Mary Mathias-Wiseman

Notice of Regular Board Meeting & Agenda

Tuesday, June 23, 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: 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. For items appearing on the Agenda, the public is invited to make comments when the item comes up for Board 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. 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.

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** – Public comments are limited to three (3) minutes in compliance with the Brown Act.
- 4. Minutes** – Approval of Minutes from May 12, 2026 Regular Board Meeting; Approval of Minutes from March 24, 2026 Regular Board Meeting and April 21, 2026 Special Board Meeting (*tabled for June meeting at May 12 meeting*)
- 5. Financial Report** – Approve and accept a report on the May 2026 financials.

6. **Interment Counts Report** – Approve and accept a report on the May 2026 interment counts.
7. **District Manager Report** – Report on cemetery operations, grounds maintenance, project prioritization
8. **Irrigation Valve Improvements for Kern Cemetery** – Review cost for updating remainder of irrigation valves at Kern Cemetery. Board action item.
9. **Kern Cemetery Outsourced Lawn Maintenance Estimates** – Discuss outsourcing lawn maintenance of Kern Cemetery, review estimates. Board action item.
10. **2026-2027 Fiscal Year DRAFT Budget Review and Discussion** – Review and discuss DRAFT 2026-2027 Budget
11. **2026-2027 Price List Revisions** – Review and discuss revised price list for 2026-2027 fiscal year. Board action item.
12. **Board Member Comments/Discussion**
13. **Next Regular Meeting** – 4 p.m., Tuesday, July 28, 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, May 12, 2026 • 1 p.m.

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

Call to Order – The meeting was called to order at 1:01 p.m. by County Counsel, Tom Degn.

Roll Call – Board members present: Jessica Edwards, Mary Mathias-Wiseman, Darla Rambonga, Veisinia Tautuaa and Ryan Wilson. Also present: Trilby Barton, District Manager and Tom Degn, County Counsel, and various members of the public.

Public Comment – Public comment began at 1:04 p.m. with comments limited to three minutes per speaker. Public comments were provided by Ana Limon, Alberto Aguilar, Mary Sepeda, and Vicki Gordon.

Board Election – Board nominations were held for Chair, Vice Chair and Secretary. While Vice Chair was not included on the original agenda, it was included because it is a position listed in the District Bylaws. It was noted that a new election will be held in January, but this vote will fill the positions for the remainder of 2026.

- Chair – Ryan Wilson was nominated by Darla Rambonga and seconded by Veisinia Tautuaa. Ryan Wilson was unanimously approved as the Board Chair.
- Vice Chair – Ms. Rambonga was nominated by Mr. Wilson and seconded by Mary Mathias-Wiseman. Ms. Rambonga abstained from the vote, and was approved as Vice Chair, 4-0.
- Secretary – Ms. Tautuaa was nominated by Ms. Mathias-Wiseman, and seconded by Ms. Rambonga. Ms. Tautuaa was unanimously approved as Secretary.

As the newly-elected Board Chair, Mr. Wilson presided over the remainder of the meeting.

Minutes – The Board received the minutes from the March 24, 2026 Regular Board Meeting and April 21, 2026 Special Board Meeting. Since the new Board wasn't appointed for those meetings, it was decided to table the approval of the minutes until the June meeting, giving the Board time to review the minutes thoroughly and look back at previous board packets.

Internal Audit Report – Katie Kammeier from the County of Tulare's Auditor-Controller Office gave a report on the internal audit conducted by her and other County Auditor staff. She noted that many of the areas of concern have been mitigated with the migration of accounting and bookkeeping services to the County, but the District Manager is working on addressing the other areas noted in the report. There will be a follow-up audit in 2027.

Ms. Rambonga made a motion to accept the Internal Audit Report, and Ms. Mathias-Wiseman seconded. It was unanimously approved to accept the Internal Audit Report.

Ms. Tautuaa asked about the number of plots available at the Kern and North cemeteries. Ms. Barton shared that Cemetery staff as provided her with a breakdown of availability, but we will need to start looking at developing additional space at the North cemetery in the next few years. She can give a report at the next board meeting.

Interment Counts Report – Ms. Barton reported on the interments for March and April. A total of 24 burials (17 full casket, 7 cremation) were held in March between both cemeteries, and 23 burials (14 full casket, 9 cremation) were held in April between both cemeteries. She reported the current total to-date for the fiscal year is 248. Ms. Rambonga made the motion to accept the Interment Counts Report, and Ms. Tautuaa seconded. Report was accepted by unanimous vote.

Financial Reports – Ms. Barton provided the financial reports for March and April 2026, reporting on revenue and expenses for the 772 General Fund, and other accounts. Full reports were provided in the board packet. Ms. Rambonga made a motion to approve the financial reports, and Ms. Edwards seconded. Financial reports for March and April were accepted.

Bank of Sierra Account Closure – Ms. Barton explained the background of the Bank of Sierra account, noting that prior to the migration of accounting and bookkeeping to the County, that funds were transferred to the Bank of Sierra account from the 772 General Fund account and then checks were cut from there. The Bank of Sierra account is no longer needed and the plan has been to close the account prior to the end of the fiscal year and deposit the remaining balance to the 772 General Fund. Ms. Barton explained that upon approval, she will coordinate with County staff to close the account, which had a balance of \$43,283.79 when the account was reconciled from April 30, 2026. Ms. Rambonga made the motion to close the Bank of Sierra account and transfer the remaining balance into the 772 General Fund account. Ms. Tautuaa seconded the motion. A vote was held and all five board members voted to approve the closure.

Budget Amendment for Fund 886 – Ms. Barton explained that there are two requests to cancel pre-payment contracts with a portion of the paid funds to be refunded in compliance with the signed pre-payment contract. There was also an instance where \$600 for a pre-paid vault was refunded and paid from the 772 General Fund account, and another vault was paid, but the cost was paid from the 772 General Fund account and also needs to refund the 772 from the 886. Ms. Barton was requesting to open Budget Line 7066 – District Special Expense in the Fund 886 account to refund two transactions (\$4,426 and \$4,368.43) and with surplus to cover any additional requests that may come in for the remainder of the fiscal year. The Budget Line 7066 would be a budget of \$15,000 total. It was also requested to increase Budget Line 9100 from \$6,092 to \$6,858 for the transfer of the vault fees (\$766) to the 772 Fund.

Ms. Mathias-Wiseman made the motion make the budget amendment to Fund 886. Ms. Rambonga seconded the motion. The resolution for the budget amendment was approved unanimously.

North Cemetery Tree Maintenance Estimates – Ms. Barton explained that there is a section of trees in the equipment yard of the North Cemetery that is extremely unsightly from Highway 99. The mix of pine trees, oak trees and palm trees needs to be thinned out or removed. The District received three bids for the tree maintenance work:

- San Joaquin Tree Service for \$17,800
- Sanchez Brothers for \$24,100
- Sanchez Family Tree Experts for \$18,000 – Ms. Barton recommended accepting this bid because it also includes hauling off the debris and stump grinding. The company also provided all of their insurance certificates and license with their bid.

Ms. Tautuaa made the motion to accept the bid for Sanchez Family Tree Experts. Ms. Edwards seconded the motion, and the vote unanimously approved the bid. Ms. Barton will reach out to the company and get them scheduled ASAP.

District Manager Report – Ms. Barton reported that things have been busy but progress is being made.

- **Cemetery Operations** – Working on catching up on Quickbooks so we can reconcile Quickbooks by the end of the fiscal year and then switch to a web-based version for bookkeeping and to start fresh. Also will be working on revising the fee schedule for board review at the next board meeting to hopefully roll out in the new fiscal year. New board members have been onboarded, and she is working on the new agenda format, scheduling training requirements and required documents. She provided the Board members with Form 700s. Ms. Barton also noted she will be meeting with our IT company to game plan on cybersecurity, computer network updates and updating the phone system. She also explained the Loss Exposure Experience Plans (LEEP) that was submitted as part of the Risk Management Accreditation Program we completed through the insurance company, and how the cybersecurity is part of that.
- **Grounds Operations** – Ms. Barton also explained about the grave stabilization LEEP and how Reed Shaffer is building the District metal shoring to stabilize the graves for a total of \$3,713 (one with a 15” drop and another with a 27” drop). Another set will be budgeted for the next fiscal year so each cemetery is covered. She also noted the second round of gopher abatement was completed at the North Cemetery and they second round will be happening at the Kern. Significant progress has been made on repairing equipment and two lawn mowers are at Baker Supply getting worked on, and one of the smaller mowers is at Cal Turf. The Grasshoppers at Baker Supply have been broken down for a while. Ms. Barton explained the Grounds Supervisor has gone through the system and everything should be running at night for irrigation and energy efficiency. There is a broken valve at the North Cemetery, but we are working with Morris Levin to get it fixed. Also, the focus of the next two weeks will be preparing the cemeteries for Memorial Day weekend.
- **Upcoming Projects/Priorities** – Ms. Barton will be working on getting quotes to retrofit the electric utility vehicles that are currently not running to lithium batteries. Also working on game planning to prevent people from parking on the grass and breaking sprinklers and irrigation boxes. The plan is also to have a draft budget for the 2026-2027 fiscal year for review at the June Board meeting. After discussion, Ms. Barton will make adjustments and incorporate comments received for the final budget approval at the July meeting.

Ms. Barton also noted that there is a huge list of broken headstones. She explained that the District isn't responsible for damage done from weather or natural-aging, but we are responsible for concrete bases broken by equipment. Barnes Memorial charges \$400 per repair, but we can buy a pallet of cement for around \$600, and

have our staff make the repairs. Ms. Barton is going to send Jeremy to Woodlake to have her crew there train him on installations, and then he will head up the repairs here in Tulare and train the other grounds crew members.

Ms. Rambonga made a motion to accept the District Manager Report, Ms. Tautuaa seconded. The District Manager's report was accepted.

Memorial Day 2026 – Ms. Rambonga provided a schedule from AMVETS for the 2026 Memorial Day Weekend. The Memorial Day Ceremony will take place at 10 a.m. on Monday, May 25. Ms. Barton said she will be in Woodlake, but has already arranged for staff to be here to set up for the ceremony and take care of any needs on Saturday or Monday. She also shared that she already met with the AMVETS Auxiliary regarding their 3x5 flags, and grounds staff will have the flag pole holes cleared out and the new ones put in place for them.

Board Member Comments/Discussion

- Ms. Mathias-Wiseman asked the we check on the watering schedule.
- Ms. Tautuaa thanked the public for their feedback, and is look forward to serving in this role. She has several family members buried in the Tulare cemeteries.

Next Regular Meeting – The Board discussed and approved changing the start time of meetings from 1 p.m. to 4 p.m. Ms. Barton will doublecheck the bylaws to see if an update is needed there. The next board meeting will be held at 4 p.m., Tuesday, June 23, 2026 at the Kern Cemetery, 900 E. Kern Ave, Tulare, CA 93274.

Adjourn – Mr. Wilson adjourned the meeting at 3:11 p.m.

Signed: _____
Veisia Tautuaa, Board Secretary

MEMBERS OF THE BOARD

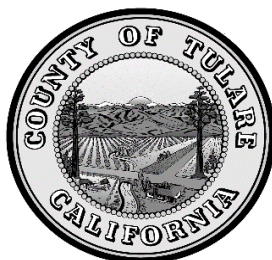
LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291
(559) 636-5000
(559) 615-3009

Board of Supervisors Agenda Minutes

Members Present: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

March 24, 2026

1:00 PM Board Convenes

**Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291**

1. Public Comments.

Public Comments: Anna Limon; Vicki Gilson

CONSENT CALENDAR (Numbers 2 through 6)

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Moved by Eddie Valero, seconded by Dennis Townsend to Approved Consent Calendar (Numbers 2 through 6).

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Tulare Public Cemetery District - Consent Items

2. Approve minutes from the January 27, 2026, Regular meeting

Resolution No. TPC 2026-007

3. Accept the Fiscal Year 2025 Year-End Auditor Report. Direct the District Manager to forward a copy of the report to the State Controller.

Resolution No. TPC 2026-008

4. Approve amendments to the Bylaws of the Tulare Public Cemetery District, effective March 24, 2026

Resolution No. TPC 2026-009

5. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public Cemetery District Manager as authorized representatives before the Internal Revenue Service, effective upon appointment. Designate the Tulare Public Cemetery District Manager as the authorized representative before the Employee Development Department, effective upon appointment.

Resolution No. TPC 2026-010

6. Designate the District Manager as the authorized administrator contact for the CALPERS account effective upon appointment.

Resolution No. TPC 2026-011

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

7. Appoint Trilby Barton as Tulare Public Cemetery District Manager effective April 1, 2026. Approve the District Manager Contract with Trilby Barton for the position of Tulare Public Cemetery District Manager in the amount of \$67,000 annually, effective April 1, 2026, through March 31, 2031. Terminate Agreement TPC-03 with Trilby Barton for consulting services, effective March 31, 2026. Terminate the interim appointment of the Tulare County Administrative Officer as acting District manager, and the authority to delegate responsibilities, effective March 31, 2026.

Resolution No. TPC 2026-012

Agreement No. TPC-05

Moved by Eddie Valero, seconded by Amy Shuklian to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Jason Britt, Interim District Manager – Staff presentation

8. Approve and accept a report on the January and February 2026 interment counts.

Resolution No. TPC 2026-013

Moved by Larry Micari, seconded by Amy Shuklian to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Trilby Barton, District Manager – Staff presentation

Public Comments: Mary Sepeda

9. Approve and accept the January and February 2026 financial reports.

Resolution No. TPC 2026-014

Moved by Eddie Valero, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Trilby Barton, District Manager – Staff presentation

10. Approve the Pre-need Plot Purchase Policy, Safety Committee Policy, and Vehicle Policy.

Resolution No. TPC 2026-015

Moved by Eddie Valero, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Trilby Barton, District Manager – Staff presentation

11. Approve the Tulare Public Cemetery District Board of Trustees Orientation Packet and manual. Authorize the District Manager to update Board member, staff, and meeting schedule information to keep the manual current.

Resolution No. TPC 2026-016

Moved by Larry Micari, seconded by Eddie Valero to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

Final Result: 5 – 0 Passed

Trilby Barton, District Manager – Staff presentation

12. Receive a report from the District Manager.

Trilby Barton, District Manager – Staff presentation

Public Comments: Mary Sepeda

1:43 p.m. Adjourned

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291
(559) 636-5000
(559) 615-3009

Board of Supervisors Agenda Minutes

Members Present: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

SPECIAL MEETING

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND
THE TULARE PUBLIC CEMETERY DISTRICT

April 21, 2026

8:45 AM Board Convenes

**Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291**

CONSENT CALENDAR

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Tulare Public Cemetery District - Consent Items

1. Approve an amendment to the 2026 Regular Meeting Schedule, setting the meeting location to 900 E. Kern Ave., Tulare, effective May 12, 2026. Cancel the April 28, 2026 meeting.

Resolution No. TPC 2026-017

Moved by Amy Shuklian, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

**Tulare Public Cemetery District
FY 25/26 Fund Summary**

Program Name	Fund	July 1st				May 31st
		Balance	Budget	May	Year to Date	Balance
Bank of Sierra - Debits				254	872,556	
Bank of Sierra - Credits				-	878,076	
Net Profit or (LOSS)		37,510	-	(254)	5,520	\$ 43,030
General Operations - Expense	772		1,850,474	127,081	1,492,431	
General Operations - Revenue	772		1,850,473	82,013	1,421,536	
Net Profit or (LOSS)		237,434	(1)	(45,068)	(70,894)	\$ 166,540
Endowment Care - Expense	773		150,534	-	150,533	
Endowment Care - Revenue	773		257,918	6,246	197,137	
Net Profit or (LOSS)		2,209,006	107,384	6,246	46,604	\$ 2,255,610
Future Expansion - Expense	807		-	-	-	
Future Expansion - Revenue	807		30,900	-	23,899	
Net Profit or (LOSS)		231,644	30,900	-	23,899	\$ 255,542
Endowment Unreserved - Expense	817		250,000	-	250,000	
Endowment Unreserved - Revenue	817		78,322	-	77,542	
Net Profit or (LOSS)		252,998	(171,678)	-	(172,458)	\$ 80,540
Pre-Needs Payment Plan - Expense	886		21,092	-	6,092	
Pre-Needs Payment Plan - Revenue	886		431,093	4,311	345,870	
Net Profit or (LOSS)		374,149	410,001	4,311	339,778	\$ 713,927
Grand Total Net Profit and (LOSS)		\$ 3,342,741	\$ 376,606	\$ (34,765)	\$ 172,448	\$ 3,515,189

Fund 772 General Operations Expense

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	MAY	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE						
6001	REG SALARY	535,823	31,798	450,699	85,124	84%
6002	OVERTIME	20,000	957	10,285	9,715	51%
6003	OTHER PAY	18,550	-	1,744	16,806	9%
6004	BENEFITS	97,201	7,801	76,529	20,672	79%
6005	EXTRA HELP	80,000	4,883	62,302	17,698	78%
6008	DIRECTORS FEES	-	-	-	-	
6011	RETIREMENT	40,050	5,051	37,593	2,457	94%
6012	SOCIAL SECURITY	42,453	2,902	36,226	6,227	85%
6015	WORKERS COMP INSU	36,698	3,199	34,586	2,112	94%
6016	UNEMPLOYMENT	-	-	-	-	
6000	Other	-	-	-	-	
		870,775	56,591	709,963	160,812	82%
7000	Other	-	-	-	-	
7003	County Tax Admin Fees	2,000	-	5,196	(3,196)	260%
7004	Clothing and Personal Supplies	1,600	25	1,502	98	94%
7005	Telecommunications	11,500	3,394	10,984	516	96%
7006	Vaults and Liners	131,000	3,599	104,621	26,379	80%
7009	Household Supplies	1,989	125	1,291	698	65%
7010	Insurance	55,798	4,096	53,166	2,632	95%
7012	Board Per Diem	1,688	-	-	1,688	0%
7021	Maintenance and Equipment	78,189	8,819	70,246	7,943	90%
7024	Maintenance and Building Improv	24,300	3,745	24,852	(551)	102%
7027	Memberships	515	-	5,243	(4,728)	1018%
7036	Office Supplies and Expense	34,390	921	22,170	12,220	64%
7040	Bank Fees	600	-	-	600	0%
7043	Professional Fees	159,358	40,033	121,338	38,020	76%
7046	Attorney Fees	35,000	-	38,397	(3,397)	110%
7059	Publications and Legal Notices	2,000	-	-	2,000	0%
7066	Special Department Exp	21,915	-	26,110	(4,195)	119%
7073	Training and Education	4,000	-	-	4,000	0%
7074	Transportation	4,325	78	689	3,636	16%
7081	Utilities	83,567	4,745	66,349	17,218	79%
7106	Gas and Oil	9,295	912	8,370	925	90%
7425	Taxes	8,000	-	13,443	(5,443)	168%
8001	Graves Repurchase	8,500	-	8,500	-	100%
7432	Contingencies	100,170	-	-	100,170	0%
9100	Transfer-out	200,000	-	200,000	-	100%
		979,699	70,490	782,467	197,232	80%
TOTAL		1,850,474	127,081	1,492,431	358,043	81%
REVENUE						
	Total Beginning Balance	237,434	-	-	237,434	0%
4001	Current Secured	213,800	4,525	210,303	3,497	98%
4006	Current Unsecured	15,000	(144)	16,626	(1,626)	111%
4008	Prior Secured	4,000	1,333	4,002	(2)	100%
4009	Prior Unsecured	200	56	231	(31)	116%
4030	Suppl Current Secured	5,000	2,520	4,803	197	96%
4033	Suppl Prior Secured	1,000	164	1,519	(519)	152%
4060	Residual Distributions	16,000	4,662	13,468	2,532	84%
4069	PT Facilities	10,000	4,943	10,883	(883)	109%
5000	Aid other Governments Agencies	-	-	31	(31)	
5050	Homeowners Property Tax Relief	100	-	576	(476)	576%
4801	Interest Income	4,348	-	5,201	(853)	120%
5400	Service Charge Other	-	4,200	46,800	(46,800)	
5816	Other Sales Taxable	150,000	7,620	127,613	22,387	85%
5805	Misc. Revenue	8,000	-	480	7,520	6%
5835	Other Revenue	2,500	6,057	12,320	(9,820)	493%
5542	Burial Services Fee (Roll-up)	854,380	46,075	637,967	216,413	75%
9200	Operating Transfer-in	328,711	-	328,711	(0)	100%
TOTAL		1,850,473	82,013	1,421,536	428,937	77%
Fund 772 NET PROFIT OR (LOSS)		(1)	(45,068)	(70,894)		

773 Endowment Care

OBJ	DESCRIPTION	2025/2026		2025/2026	Remaining Balance	% of Budget
		AMENDED BUDGET	MAY	Y-T-D EXPENSE		
EXPENSE						
	9100 Transfer-out	150,534		150,533	1	100%
APPR		150,534	-	150,533		
TOTAL		150,534	-	150,533	1	100%
REVENUE						
	4801 Interest Income	89,000	-	65,761	23,239	74%
	5542 Burial Fee	165,826	6,246	128,284	37,542	77%
	9200 Operating Transfer-in	3,092		3,092		
TOTAL		257,918	6,246	197,137	60,781	76%
Fund 773 NET PROFIT OR (LOSS)		107,384	6,246	46,604		

Fund 807 Future Expansion Expense

OBJ	DESCRIPTION	2025/2026		2025/2026	Remaining	% of Budget
		AMENDED BUDGET	MAY	Y-T-D EXPENSE		
EXPENSE						
TOTAL		-	-	-	-	
REVENUE						
4801	Interest Income	9,400	-	7,089	2,311	75%
4807	Facility Rent	20,000	-	15,310	4,690	77%
9200	Operating Transfer-in	1,500	0	1,500	-	100%
TOTAL		30,900	-	23,899	7,001	77%
Fund 807 NET PROFIT OR (LOSS)		30,900	-	23,899		

Fund 817 Endowment Unreserved

OBJ	DESCRIPTION	2025/2026		2025/2026	Remaining	% of Budget
		AMENDED BUDGET	MAY	Y-T-D EXPENSE		
EXPENSE						
	9100 Transfer-out	250,000	-	250,000	-	100%
TOTAL		250,000	-	250,000	-	100%
REVENUE						
	4801 Interest Income	5,000	-	4,220	780	84%
	9200 Operating Transfer-in	73,322	0	73,322	-	100%
TOTAL		78,322	-	77,542	780	99%
Fund 817 NET PROFIT OR (LOSS)		(171,678)	-	(172,458)		

Fund 886 Pre-Needs Payment Plan

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	MAY	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
EXPENSE						
	7066 District Special Expense	15,000		-		
	9100 Transfer-out	6,092		6,092	-	100%
TOTAL		21,092	-	6,092	15,000	29%
REVENUE						
	4801 Interest Income	16,093	-	17,179	(1,086)	107%
	5542 Burial Fee	215,000	4,311	128,691	86,309	60%
	9200 Operating Transfer-in	200,000		200,000	-	100%
TOTAL		431,093	4,311	345,870	85,223	80%
Fund 886 NET PROFIT OR (LOSS)		410,001	4,311	339,778		

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						43,283.79
Cleared Transactions						
Checks and Payments - 3 items						
General Journal	12/01/2025	CB-94	Pinnacle Technology	X	-2,212.74	-2,212.74
Check	05/19/2026	EFT	AT&T	X	-208.55	-2,421.29
Check	05/29/2026	EFT	Positive Pay - Bank ...	X	-45.00	-2,466.29
Total Checks and Payments					-2,466.29	-2,466.29
Deposits and Credits - 2 items						
Check	12/01/2025	5230	Pinnacle Technology	X	0.00	0.00
General Journal	06/03/2026	CB-94R	Pinnacle Technology	X	2,212.74	2,212.74
Total Deposits and Credits					2,212.74	2,212.74
Total Cleared Transactions					-253.55	-253.55
Cleared Balance					-253.55	43,030.24
Register Balance as of 05/31/2026					-253.55	43,030.24
Ending Balance					-253.55	43,030.24

5:08 PM
06/03/26

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2026

	<u>May 31, 26</u>
Beginning Balance	43,283.79
Cleared Transactions	
Checks and Payments - 3 items	-2,466.29
Deposits and Credits - 2 items	2,212.74
	<u> </u>
Total Cleared Transactions	-253.55
	<u> </u>
Cleared Balance	43,030.24
	<u> </u>
Register Balance as of 05/31/2026	43,030.24
Ending Balance	43,030.24

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 06/11/2026

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						43,030.24
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	06/11/2026			X	-43,030.24	-43,030.24
Total Checks and Payments					-43,030.24	-43,030.24
Total Cleared Transactions					-43,030.24	-43,030.24
Cleared Balance					-43,030.24	0.00
Register Balance as of 06/11/2026					-43,030.24	0.00
Ending Balance					-43,030.24	0.00

4:37 PM
06/15/26

Tulare Public Cemetery District Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 06/11/2026

	<u>Jun 11, 26</u>
Beginning Balance	43,030.24
Cleared Transactions	
Checks and Payments - 1 item	<u>-43,030.24</u>
Total Cleared Transactions	<u>-43,030.24</u>
Cleared Balance	<u><u>0.00</u></u>
Register Balance as of 06/11/2026	0.00
Ending Balance	0.00

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
Totals:	14	16	24	21	52	0	0	127

*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*	14	16	24	21	52	-	-	127

*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
Totals:	26	58	25	-	28	3	-	140

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*	26	58	25	-	28	3	-	140

*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
Totals:	40	74	49	21	80	3	0	267

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*	40	74	49	21	80	3	-	267

*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.



QUOTATION

* 2247 * 191 Ewing Tulare 2321 S K St Tulare, CA 93274 PHN 5596889530 FAX 5596889536

QUOTE # 26517125 PAGE 1 of 1 QUOTED 06/18/2026

SOLD TO: TULARE PUBLIC CEMETERY DIST # 106153 900 E KERN AVE TULARE, CA 93274-4453 PH 5596865544

SHIP TO: TULARE PUBLIC CEMETERY DIST 900 EAST KERN ST TULARE, CA 93274 PH 5596865544

DELIVERY INSTRUCTIONS:

PO#: BUYER:* VERIFY NAME *** VERIFY LAST NAME ** PH: P21 JOB: EIP#: BY: TONY L QUOTE# EWING JOB: JOB REF: Wireless Valve links

Table with 5 columns: QTY ORDER, ITEM DESCRIPTION, NET, EXTENDED, LINE#. Rows include: 16 ea 44007710 WV L-100 1STA WIRELESS VALVE LINK, 32 ea 17000850 9V ALKALINE BATTERY POWERHOUSE, 16 ea 44007890 DC SOLENOID FOR HUNTER VALVES, 16 ea 18011456 DCL DC LATCHING SOLENOID.

Quotes do not include estimated tax. Once invoiced and local tax location is identified, applicable taxes will be calculated and applied. SUB-TOTAL: 3,546.77 TAX: 292.61 AMOUNT DUE: 3,839.38

No recommendation has been made by, or provided to, the seller concerning the use of the pesticide covered by this invoice. PROPOSITION 65 WARNING: Some of the products on your order may expose you to chemicals that are known to the State of California to cause cancer, birth defects and reproductive harm. Learn more at https://www.p65warnings.ca.gov/ +4 more valves

This estimate disclaimer is provided to clarify the terms and conditions associated with the estimates provided by Ewing Outdoor Supply

This quote provided by Ewing Outdoor Supply is based on available information at the time of quoting and are subject to change based on unforeseen circumstances, Tariffs, Forced Majeure or additional factors beyond Ewings control.

Contractor to verify all materials and quantities quoted.

This quote is for estimating purposes. When the order is placed it will be priced with the most current pricing at the time of shipment.

The price named in the estimate is an approximation of the project requirements as provided to Ewing.

The disclaimer emphasizes that the estimate is non-binding and subject to change based on various factors, such as unforeseen circumstances or alterations to the project requirements.

* Upgrading rest of valves in kern cemetery to Hunter timing system



Outsourcing Landscape Maintenance for Kern Cemetery

For Board Review/Approval

Overview: 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 District Manager reached out to three commercial landscape companies for bids on routine lawn maintenance costs for the Kern Cemetery only. The North Cemetery's lawn maintenance is manageable with all of the grounds staff.

Estimates Received:

- **Central Cal Landscaping and Maintenance, Tulare, CA***
 - \$22,500 per month (\$270,000 per year)
 - Services include weekly standard lawn care: mowing, edging, blowing sidewalks, roads and headstones, picking up tracks, spraying weeds in flowerbeds and cracks in cement, etc.; apply fertilizer and seed as needed (customer to pay for fertilizer and seed but no extra labor charge for application)
- **Silva's Landscaping, LLC, Exeter, CA**
 - \$44,583 per month (\$535,000 per year) for Grounds Maintenance option
 - Grounds Maintenance includes dedicated crew Monday through Friday, mowing, edging and trimming, headstone detail trimming, debris and decoration policing, irrigation visual inspection, hazard limb clearance (less than 12 feet)
- **Perfectcare Landscape & Maintenance, Tulare, CA –**
 - Contacted via telephone and email but no response. Due diligent effort was made to obtain a third cost estimate.

DRAFT 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
772	Cash Balance in General Fund 772				\$ 166,540.00	\$ -	\$ 166,540.00	Opening fiscal year cash balance
4001	Property Taxes - Current Secured	\$ 213,800.00	\$ 210,303.26	\$ 3,496.74	\$ 210,000.00	\$ -	\$ 210,000.00	
4006	Propety Taxes - Current Unsecured	\$ 15,000.00	\$ 16,625.66	\$ (1,625.66)	\$ 15,000.00	\$ -	\$ 15,000.00	
4008	Property Taxes - Prior Secured	\$ 4,000.00	\$ 4,002.45	\$ (2.45)	\$ 4,000.00	\$ -	\$ 4,000.00	
4009	Property Taxes - Prio Unsecured	\$ 200.00	\$ 231.41	\$ (31.41)	\$ 200.00	\$ -	\$ 200.00	
4030	Supplemental Property Taxes - Current Secured	\$ 5,000.00	\$ 4,803.42	\$ 196.58	\$ 4,500.00	\$ -	\$ 4,500.00	
4033	Supplemental Property Taxes - Prior	\$ 1,000.00	\$ 1,519.39	\$ (519.39)	\$ 1,250.00	\$ -	\$ 1,250.00	
4060	Residual Dist	\$ 16,000.00	\$ 13,648.00	\$ 2,352.00	\$ 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	\$ 5,201.46	\$ (853.46)	\$ 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	\$ 576.16	\$ (476.16)	\$ 250.00	\$ -	\$ 250.00	
5400	Current Services	\$ -	\$ 67,809.91	\$ (67,809.91)	\$ 67,000.00	\$ -	\$ 67,000.00	Will finetune with three-year averages before July meeting
5805	Miscellaneous Revenues	\$ 8,000.00	\$ 218.80	\$ 7,781.20	\$ 8,000.00	\$ -	\$ 8,000.00	Will finetune with three-year averages before July meeting
5835	Other Revenue	\$ 2,500.00	\$ 12,319.54	\$ (9,819.54)	\$ 2,500.00	\$ -	\$ 2,500.00	Will finetune with three-year averages before July meeting
5816	Other Sales - Taxable	\$ 150,000.00	\$ 124,446.95	\$ 25,553.05	\$ 150,000.00	\$ -	\$ 150,000.00	2025-26 FY numbers, will finetune with three-year averages before July meeting
5542	Burial Fees	\$ 854,380.00	\$ 620,384.01	\$ 233,995.99	\$ 850,000.00	\$ -	\$ 850,000.00	2025-26 FY numbers, will finetune with three-year averages before July meeting
9200	Operating Transfer-In	\$ 328,711.00	\$ 328,711.41	\$ (0.41)	\$ 232,500.00	\$ -	\$ 232,500.00	\$77,500 transfer in from Fund 817 Endowment Unreserved (close this account); \$155,000 from 773 Endowment Care (annual interest)
	Totals for 785 Account Income:	\$ 1,613,039.00	\$ 1,421,716.23	\$ 191,322.77	\$ 1,740,760.00	\$ -	\$ 1,740,760.00	

*Actual numbers as of May 31, 2026; June 2026 actuals will be included in July

DRAFT 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	\$ 450,698.63	\$ 85,124.37	\$ 500,000.00	\$ -	\$ 500,000.00	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
6002	Overtime	\$ 20,000.00	\$ 10,284.89	\$ 9,715.11	\$ 20,000.00	\$ -	\$ 20,000.00	
6004	Benefits	\$ 97,201.00	\$ 76,528.52	\$ 20,672.48	\$ 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	\$ 62,301.99	\$ 17,698.01	\$ 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	\$ 37,593.27	\$ 2,456.73	\$ 61,000.00	\$ -	\$ 61,000.00	District contribution to CALPERS retirement
6012	Social Security/Medicare	\$ 42,453.00	\$ 36,225.66	\$ 6,227.34	\$ 45,000.00	\$ -	\$ 45,000.00	Employer's portion of Social Security/Medicare contributions
6015	Workers Compensation	\$ 36,698.00	\$ 34,586.45	\$ 2,111.55	\$ 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	\$ 1,502.45	\$ 97.55	\$ 2,000.00	\$ -	\$ 2,000.00	Seven pairs of boots allotted for grounds staff at \$150 each, cushion for new uniform shirts
7005	Communications	\$ 11,500.00	\$ 10,984.12	\$ 515.88	\$ 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	\$ 104,621.09	\$ 26,378.91	\$ 130,000.00	\$ -	\$ 130,000.00	Vault orders (standard) and specialized (Monticello); cremation vaults
7009	Household Expense	\$ 1,989.00	\$ 1,290.59	\$ 698.41	\$ 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	\$ 53,166.39	\$ 2,631.61	\$ 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	\$ 70,246.12	\$ 7,942.88	\$ 70,000.00	\$ -	\$ 70,000.00	Servicing of equipment, tire repairs, 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	\$ 22,169.96	\$ 12,220.04	\$ 35,000.00	\$ -	\$ 35,000.00	Printer rentals, 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	\$ 121,338.24	\$ 38,019.76	\$ 145,000.00	\$ -	\$ 145,000.00	Update remainder of irrigation valves for Kern Cemetery (\$5,000); 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	\$ 38,397.03	\$ (3,397.03)	\$ 20,000.00	\$ -	\$ 20,000.00	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	\$ 26,109.96	\$ (4,194.96)	\$ 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	\$ 689.30	\$ 3,635.70	\$ 2,500.00	\$ -	\$ 2,500.00	Mileage reimbursement for staff/board travel to run errands, attend trainings, and travel between North and Kern cemeteries
7081	Utilities	\$ 83,567.00	\$ 66,349.12	\$ 17,217.88	\$ 85,000.00	\$ -	\$ 85,000.00	Water, electricity, roll-offs, trash service
7106	Gas and Oil	\$ 9,295.00	\$ 8,370.24	\$ 924.76	\$ 10,000.00	\$ -	\$ 10,000.00	Increased budget amount due to higher fuel costs, but anticipate way less usage of gas if lawn maintenance is outsourced
7432	Contingencies	\$ 100,170.00	\$ -	\$ 100,170.00	\$ -	\$ -	\$ -	To be determined with final budget in July to make budget balance out, doesn't need to be on this spreadsheet.
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:		\$ 1,850,474.00	\$ 1,492,430.97	\$ 358,043.03	\$ 1,750,680.00	\$ -	\$ 1,750,680.00	

*Actual numbers as of May 31, 2026; June 2026 actuals will be included in July
 Note: Just because a budget line is open, doesn't mean the District spends the money on that line.