

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

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

December 16, 2025

1:00 PM Board Convenes

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

NOTICE TO THE PUBLIC

LIVE STREAM: To view the live stream of the Board of Supervisors meetings, please visit <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/> or <https://www.youtube.com/channel/UCtio73xNL9t2b8Aq-R84abg>

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 and it will be included in the minutes of this meeting and circulated to the Board. At all times, please use the microphone and 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 Clerk of the Board as soon as possible during office hours (559) 636-5002 or email clerkoftheboard@tularecounty.ca.gov. 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 Clerk of the Board Office, located at 2800 W. Burrel Ave., Visalia, during normal business hours, 7:30 a.m. – 5:30 p.m., Monday through Thursday and 8:00 a.m. – 12:00 p.m. on Friday and the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8:00 a.m. – 4:30 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://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/>

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS: Pursuant to Government Code section 84308, members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (other than competitively bid, labor, or personal employment contracts, contracts worth under \$50,000, non-financial MOU's, or contracts with other public agencies), licenses and permits, all other entitlements for use, including all entitlements for land use, and all franchises, if the Board member received more than \$500 in campaign contributions in the past 12 months from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. Applicants, contractors, or their agents, or financially interested participants who have made campaign contributions totaling more than \$500 to a Board member in the past 12 months are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member, and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject proceeding, or by verbal disclosure at the time of the proceeding. The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.

1. Public Comments.

CONSENT CALENDAR (Numbers 2 through 5)

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

2. Approve minutes from October 28, 2025, Regular meeting, October 30, 2025, Special meeting, and November 4, 2025, Special meeting
3. Approve the 2026 Regular Meeting Schedule.

4. Remove Clara Bernardo as the authorized administrator for the CALPERS account. Designate the Interim District Manager, or designee, as authorized administrator contact for the CALPERS account. Authorize the Chair of the Board to sign the attached letter to CALPERS.
5. Remove Clara Bernardo as the authorized representative for the Internal Revenue Service and the Employment Development Department. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public District Cemetery Interim District Manager and designee, as authorized representatives before the Internal Revenue Service. Designate the Tulare Public District Cemetery Interim District Manager or designee, as authorized representatives before the Employee Development Department. Authorize the Chair of the Board to sign the Power of Attorney and Declaration of Representative Form 2848. Authorize the Chair of the Board to sign the Change of Address for the Responsible Party/Business Form 8822-B. Authorize the Chair of the Board to sign the Power of Attorney Declaration 48.

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

6. Approve and accept a report on the September, October, and November 2025 interment counts.
7. Approve the Job Description for the Tulare Public Cemetery District Manager. Amend the salary schedule for the District Manager to a range of \$70,000 to \$100,000 annually, subject to negotiation and final Board approval.
8. Approve an amendment to the Fiscal Year 2025/2026 Adopted Budget for the Tulare Public Cemetery District (4/5ths vote required). Direct the District Manager to forward the approved amended budget to the Tulare County Auditor-Controller.

CLOSED SESSION

NOTICE TO THE PUBLIC CLOSED SESSION

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board of Supervisors may meet in closed session with its attorneys, county staff, and consultants. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below, or are those matters appropriately identified in open session as requiring immediate attention and arising after the posting of the Agenda. Any public reports of action taken in closed session will be made in accordance with Government Code section 54957.1.

It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM A CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))
Number of Potential Cases: 1

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Board of Supervisors Agenda Minutes

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

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

October 28, 2025

1:00 PM Board Convenes

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

1. Public Comments.

Public Comments: Mary Sepeda; Vicki Gordon; Anna Limon; and Alberto Aguilar

CONSENT CALENDAR (Numbers 2 through 3)

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 Amy Shuklian, seconded by Dennis Townsend to Approved Consent Calendar (Numbers 2 through 3).

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 September 23, 2025, Regular meeting.

Resolution No. TPC 2025-025

3. Approve a fund transfer of \$77,211.41 from Endowment Care Fund 773 to Operation Fund 772.

Resolution No. TPC 2025-026

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

4. Approve and accept a report on the August 2025 financials and interment count.

Resolution No. TPC 2025-027

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

Clara Bernardo, District Manager – Provided a report on the August financials and interment count

Public Comments: Alberto Aguilar; Mary Sepeda; Linda Malloy; and Xavier Avila

5. Receive a report from the District Manager.

Clara Bernardo, District Manager – staff presentation

Public Comments: Mary Sepeda and Xavier Avila

CLOSED SESSION

**NOTICE TO THE PUBLIC
CLOSED SESSION**

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It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

- A** Significant Exposure to Litigation (Government Code Section 54956.9(d)(2))
Number of Potential Cases: 1

****NO ANNOUNCEMENTS FROM CLOSED SESSION****

1:39 p.m. Convened to Closed Session

2:25 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
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DENNIS TOWNSEND
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Board of Supervisors Agenda Minutes

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

SPECIAL MEETING

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

October 30, 2025

1:00 PM Board Convenes

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

CLOSED SESSION

NOTICE TO THE PUBLIC CLOSED SESSION

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It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM A DISCIPLINE, DISMISSAL OR RELEASE OF A PUBLIC EMPLOYEE
(Government Code Section 54957)

Resolution No. TPC 2025-028

Moved by Larry Micari, seconded by Amy Shuklian to Approved action in a personnel matter to dismiss a person in the position of District Manager, effective October 30, 2025.

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

1:45 p.m. Adjourned

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Board of Supervisors Agenda Minutes

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

SPECIAL MEETING

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

November 4, 2025

1:00 PM Board Convenes

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

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

1. Appoint the Tulare County Administrative Officer as the acting District Manager, and Secretary of the Board, retroactive to October 28, 2025. Authorize the County Administrative Officer, in his sole discretion, to delegate District Manager duties as needed to ensure continuity of the day-to-day operations of the District. Approve an amendment to Agreement No. TPC-02 with the County of Tulare, retroactive to October 28, 2025, to include the County Administrative Officer's appointment and additional responsibilities as acting District Manager, and waive any compensation tied to this appointment.

Resolution No. TPC 2025-029

Agreement No. TPC-02-A

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

Public Comments: Vicki Gordon

2. Approve an agreement with Trilby Barton to provide management, oversight, and consulting services in an amount not to exceed \$45,000, retroactive to October 29, 2025, through June 30, 2026. Waive the Tulare Public Cemetery District's Purchasing Policy bidding requirements for the purposes of this agreement.

Resolution No. TPC 2025-030

Agreement No. TPC-030

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

Introduced Trilby Barton and provided background on the management and oversight of cemeteries.

3. Remove Clara Bernardo as an authorized signer of the Tulare Public Cemetery District's Bank of the Sierra checking account. Designate the Interim District Manager as an additional authorized signer on the District's Bank of the Sierra checking account.

Resolution No. TPC 2025-031

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

4. Direct the Tulare County Human Resource and Development Department to provide a recommended job description and salary range for the District Manager. Authorize and direct the Tulare County Human Resource and Development Department to initiate the recruitment process for District Manager upon approval of the job description and salary range.

Resolution No. TPC 2025-032

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

Public Comments: Xavier Avila

5. Approve an agreement with the Tulare County Auditor Controller for Bookkeeping, Accounting, and Payroll Services, effective November 4, 2025.

Resolution No. TPC 2025-033

Agreement No. TPC-04

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

6. Cancel the regular meeting scheduled for November 18, 2025.

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

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

ABSENT: Dennis Townsend

Final Result: 4 – 0 Passed

Jason Britt, CAO – staff presentation

1:27 p.m. Adjourned



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2026

SUBJECT: Approve the 2026 Regular Meeting Schedule

REQUEST(S):

That the Board of Trustees:

Approve the 2026 Regular Meeting Schedule.

SUMMARY:

The District Bylaws require the Board of Trustees to set its regular meeting schedule by resolution. The majority of these meetings are proposed to take place on the fourth Tuesday of every month at 1:00 p.m. in the Board of Supervisors Chambers, following the conclusion of the Board of Supervisors' regular meeting.

FISCAL IMPACT/FINANCING:

There is no fiscal impact to the District.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt

Jason T. Britt

County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

TPCD 2026 Meeting Schedule



Tulare Public Cemetery District 2026 Regular Meetings

Meeting Date	Time	Location
January 27	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
February 24	NO MEETING	CANCELED
March 24	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
April 28	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
May 12	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
June 23	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
July 21	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
August 25	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
September 22	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
October 27	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
November 17	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia
December 15	1:00 P.M.	Board Chambers, 2800 W. Burrel Ave, Visalia



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2025

SUBJECT: Update the authorized CalPERS administrator contact

REQUEST(S):

That the Board of Trustees:

1. Remove Clara Bernardo as the authorized administrator for the CALPERS account.
2. Designate the Interim District Manager, or designee, as authorized administrator contact for the CALPERS account.
3. Authorize the Chair of the Board to sign the attached letter to CalPERS.

SUMMARY:

The Tulare Public Cemetery District (TPCD) currently utilizes CalPERS for employee pension management. Previously, Clara Bernardo was designated as the authorized contact to manage the CalPERS account. The TPCD District Manager position has been vacated effective October 30, 2025. The District must therefore submit a signed letter to CalPERS updating the designated contact. This request removes Clara Bernardo from the account, designates the interim District Manager, or designee, as the new authorized administrator, and authorizes the Chair of the Board to sign the attached letter to CalPERS.

FISCAL IMPACT/FINANCING:

There is no fiscal impact to the District associated with this request.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt

Jason T. Britt

County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

Letter to CALPERS



November 24, 2025

To Whom It May Concern:

The Tulare Public Cemetery District has made significant management changes, and the Tulare County Board of Supervisors is currently serving as the District's Board of Trustees. We have also made changes to the management of the District and need to update the authorized contact for our CalPERS account, ID# 6995484197.

- Please remove Clara Bernardo as an authorized contact/administrator for the District's CalPERS plan.
- Trilby Barton, District Management Consultant, is authorized to set up a login for the Tulare Public Cemetery District to manage the District's CalPERS payments.

If you have any questions or need any additional information, please reach out to the Board of Trustees via our Board Clerk, Melinda Benton, at mbenton@tularecounty.ca.gov or 559-636-5002.

Sincerely,

Pete Vander Poel
Chair, Board of Trustees



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2025

SUBJECT: Update the authorized Internal Revenue Service and
Employment Development Department representatives

REQUEST(S):

That the Board of Trustees:

1. Remove Clara Bernardo as the authorized representative for the Internal Revenue Service and the Employment Development Department.
2. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public District Cemetery Interim District Manager and designee, as authorized representatives before the Internal Revenue Service.
3. Designate the Tulare Public District Cemetery Interim District Manager or designee, as authorized representatives before the Employee Development Department.
4. Authorize the Chair of the Board to sign the Power of Attorney and Declaration of Representative Form 2848.
5. Authorize the Chair of the Board to sign the Change of Address for the Responsible Party/Business Form 8822-B.
6. Authorize the Chair of the Board to sign the Power of Attorney Declaration 48.

SUMMARY:

On November 4, 2025, your Board approved Agreement No. TPC-04, Resolution No. TPC 2025-033, to transition payroll services from the Tulare Public Cemetery District (TPCD) to the Tulare County Auditor Controller. In order to complete the necessary actions to transfer payroll services to the Auditor-Controller, the Internal Revenue Service (IRS) Form 2848 must be completed to establish a Power of Attorney and Declaration of Representative for TPCD. Subsequently, the IRS Form 8822-B may be completed to authorize a tax professional to act on the TPCD's behalf by completing and updating the address and the responsible party/business. Prior to completing these forms, it is requested that your Board replace the existing TPCD authorized representative and designate the Tulare County Payroll Manager and designee, and the Tulare Public District Cemetery Interim District Manager and designee, as authorized representatives before the Internal Revenue Service.

In addition, in order to complete State taxes, the District must update their authorized representative for the State's Employment Development Department (EDD), by submitting the Power of Attorney Declaration (DE 48). This form legally authorizes the individual to act on behalf of the District for EDD matters.

FISCAL IMPACT/FINANCING:

There is no fiscal impact to the District associated with this request.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt

Jason T. Britt

County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

IRS FORM 8822-B

IRS FORM 2848

EDD FORM DE 48

Change of Address or Responsible Party — Business

► Please type or print.

► See instructions on back. ► Do not attach this form to your return.
► Go to www.irs.gov/Form8822B for the latest information.

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here ☐

Check **all** boxes this change affects.

- 1 ☐ Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2 ☐ Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3 ☐ Business location

4a Business name	4b Employer identification number
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5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
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8 New responsible party's name

9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)

10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ► _____

**Sign
Here**

Signature of owner, officer, or representative	Date
Title	

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

Future Developments

Information about any future developments affecting Form 8822-B (such as legislation enacted after we release it) will be posted at www.irs.gov/Form8822B.

Purpose of Form

Use Form 8822-B to notify the Internal Revenue Service if you changed your business mailing address, your business location, or the identity of your responsible party. Also, any entities that change their address or identity of their responsible party must file Form 8822-B, whether or not they are engaged in a trade or business. If you are a representative signing for the taxpayer, attach to Form 8822-B a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process your address or responsible party change.

Changing both home and business addresses? Use Form 8822 to change your home address.

Tax-Exempt Organizations

Check the box if you are a tax-exempt organization. See Pub. 557, Tax-Exempt Status for Your Organization, for details.

Addresses

Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Responsible Party

Any entity with an EIN is required to report a change in its "responsible party" on lines 8 and 9 within 60 days of the change. See Regulations section 301.6109-1(d)(2)(ii). See Form SS-4, Application for Employer Identification Number, and its instructions, for guidance about who can be a "responsible party" for line 8 and which identification number to enter for line 9.

Signature

An officer, owner, general partner or LLC member manager, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822-B a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address or responsible party change from an "unauthorized" third party.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your identifying number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities,

states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you are an entity with an EIN and your responsible party has changed, use of this form is mandatory. Otherwise, use of this form is voluntary. You will not be subject to penalties for failure to file this form. However, if you fail to provide the IRS with your current mailing address or the identity of your responsible party, you may not receive a notice of deficiency or a notice of demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on any tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 18 minutes.

Comments. You can send us comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't send the form to this office.**

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Check if to be sent copies of notices and communications ☐	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Check if to be sent copies of notices and communications ☐	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
(Note: IRS sends notices and communications to only two representatives.)	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
(Note: IRS sends notices and communications to only two representatives.)	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ☐ **►**

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature

Date

Title (if applicable)

Print name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Power of Attorney Declaration

The *Power of Attorney (POA) Declaration* (DE 48) is your written authorization for an individual or other entity to act on your behalf in tax and/or benefit reporting matters, and will remain in effect until it's revoked. When a new POA is filed with the Employment Development Department (EDD), the new POA will automatically revoke prior declaration(s).

In addition, if you need to limit the term of a POA, you must specify the date it will expire as outlined in Section III (refer to page 2). For additional information about POAs, refer to *Information Sheet: Counseling Service Agent* (DE 231CSA) (PDF) and *Information Sheet: Payroll Reporting Agent* (DE 231PRA) (PDF).

Instructions for Completing the *Power of Attorney (POA) Declaration* (DE 48)

You can **electronically** submit a POA using e-Services for Business:

- Log in to [e-Services for Business](#).
- Select the account type link (such as **Employment Tax**).
- Select **Show All** next to the **I Want To** menu.
- Select **Power of Attorney** under **Other**.
- Follow the prompts to complete the request.

Note: When indicating the extent of authority for your authorized agent, select one of the following:

- o **All Authorization** to allow your authorized agent to represent your business and receive mailings for all state tax matters.
- o **Specific Declaration** to assign your authorized agent to represent your business for Payroll Tax and/or UI matters.
- o **Specific Declaration** to authorize your agent to represent your business and receive mailings for Payroll Tax and/or UI matters.
- Select **Submit** to complete your request.

You can also submit a POA by **mail** by completing a DE 48:

- I. Employer/taxpayer information** - Enter your California employer payroll tax account number (*if applicable*), federal employer identification number, owner or corporation name, corporate identification number, business name/doing business as (DBA), mailing address, business phone and fax number(s), and business location if different than the mailing address.
- II. Representative designation** - Enter the representative's business, representative's name, phone number, fax number, and address.
- III. Authorized act(s)** - If you want to authorize your representative to perform any and all acts on your behalf, check the "General Authorization" box. If you want to limit this authorization, check the boxes that apply under "Specific Declaration." Enter the beginning and ending dates of each interval/period for which you are making the declaration.
- IV. Signature authorizing power of attorney** - The business owner, partner, or corporate officer (For example, President, Vice President, CEO, or CFO) must sign and date the POA. Please submit an updated list of corporate officers/owners with this document, if applicable. If the declaration is submitted without a date, signature, or with an unauthorized signature, it will be returned. **The signature date must be within 30 days of the submission of the POA.**

Mail your completed DE 48 to:

Employment Development Department
Account Services Group, MIC 28
PO Box 826880
Sacramento, CA 94280-0001
Fax 1-916-654-9211

If you have questions or need assistance completing this form, please call the Account Services Group Agent Line at 1-916-654-7263.

Power of Attorney (POA) Declaration

Log in to [e-Services for Business](#) and submit a POA electronically.
Instructions on page 1.

I. Employer/Taxpayer Information *(please type or print)*

California Employer Payroll Tax Account Number: <i>(if applicable)</i>	Federal Employer Identification Number:
Owner/Limited Liability Company/Limited Partnership/Corporation Name:	Corporate/Limited Liability Company/Limited Partnership Identification Number:
Business Name/Doing Business As (DBA):	
Business Mailing Address:	City: State: ZIP Code:
Business Phone Number:	Business Fax Number:
Business Location <i>(if different from above)</i> :	City: State: ZIP Code:

II. Representative Designation *(please type or print)*

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

Representative's Business: Paychex, Inc			
Representative's Name: Ted Jordan	Phone Number: (585) 336-7600	Fax Number:	
Business Mailing Address: 1175 John Street	City: West Henrietta	State: NY	ZIP Code: 14586

III. Authorized Act(s)

- ☐ **All Authorization:** To represent the employer/taxpayer and receive mailings for all state tax matters.
- ☐ **Specific Declaration:** The representative will have limited authority to your state tax matters.
Indicate the specific dates and acts you are authorizing From _____ To _____
- ☒ To represent the employer/taxpayer for any and all
☒ Tax reporting. ☐ Benefit reporting. ☐ Both matters relating to the reporting period indicated above.
- ☐ To represent the employer/taxpayer and receive mailings for any and all
☐ Tax reporting. ☐ Benefit reporting. ☐ Both matters relating to the reporting period indicated above.
- ☐ Other acts: *(describe specifically)* _____

IV. Signature Authorizing Power of Attorney

Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the employer/taxpayer: If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.

I certify under penalty of perjury that the above information is true, correct, and complete, and that these actions are not to be taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of the above business.

Signature

Title (Owner, Partner, Corp. Officer: Pres., Vice Pres., CEO or CFO)

Print Name

Date



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2025

SUBJECT: September, October, and November Interment Count

REQUEST(S):

That the Board of Trustees:

Approve and accept a report on the September, October, and November 2025 interment counts.

SUMMARY:

The September, October, and November interment counts are the latest reports on interments at both the Kern and North J cemeteries.

FISCAL IMPACT/FINANCING:

This report helps identify the revenue to be received based on the interment services provided by month.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt

Jason T. Britt

County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

September 2025 Interment Count

October 2025 Interment Count

November 2025 Interment Count

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
Totals:	6	8	12	11	30	0	0	67

*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*	6	8	12	11	30	0	-	67

*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	0	-	21
Aug-25	1	6	2	-	1	2	-	12
Sep-25	3	5	2	-	6	0	-	16
Oct-25	4	4	1	-	4	1	-	14
Nov-25	2	5	3	-	4	0	-	14
Totals:	15	29	9	0	21	3	0	77

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*	15	29	9	-	21	3	-	77

*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	0	-	35
Aug-25	2	8	3	4	7	2	-	26
Sep-25	3	7	5	2	9	0	-	26
Oct-25	6	7	4	2	15	1	-	35
Nov-25	2	6	4	1	9	0	-	22
Totals:	21	37	21	11	51	3	0	144

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*	21	37	21	11	51	3	-	144

*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

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2025 - **REVISED**

SUBJECT: Approve the Job Description and Salary Range for the District Manager

REQUEST(S):

That the Board of Trustees:

1. Approve the Job Description for the Tulare Public Cemetery District Manager.
2. Amend the salary schedule for the District Manager to a range of \$70,000 to \$100,000 annually, subject to negotiation and final Board approval.

SUMMARY:

The Tulare Public Cemetery District Board of Trustees is responsible for the operations, maintenance, and improvement of the cemeteries owned by the Tulare Public Cemetery District. California Health and Safety Code § 9041 permits districts to engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties.

The TPCD District Manager position has been vacated effective October 30, 2025. The District must therefore act with expediency in recruiting a new qualified individual for the position of District Manager. The attached Job Description provides a minor modification to the reporting structure of this position to ensure both clarity and continuity of roles, additional clarity to Duties and Minimum Qualifications, and updated Education and Experience requirements. This request also includes an amendment to the salary schedule for the District Manager to increase the salary range is to \$70,000 to \$100,000 annually in order to remain competitive and attract a qualified individual for this position.

On July 8, 2025, the District entered into Agreement No. TPC-02 with the County of Tulare for the provision of comprehensive administrative and operational services, including assistance through the Tulare County Human Resources and Development (HRD) department. The Tulare Public Cemetery District will utilize the services of HRD to both initiate and conduct the recruitment for this position. The Board will meet at a duly noticed closed session meeting on a continuous basis to interview and select the most qualified candidate for this position, and will return to open session once ready to consider the appointment of an individual for the position of District Manager.

SUBJECT: Approve the Description of Job Duties and Salary for the District
Manager
DATE: December 16, 2025 - REVISED

FISCAL IMPACT/FINANCING:

There is no additional fiscal impact with this action. Services provided by the County of Tulare are defined under Resolution No. TPC 2025-007.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) –

District Manager Description of Job Duties
District Manager Description of Job Duties - Redlined
Salary Schedule

Exhibit "A"
Description of Job Duties

DEFINITION

The District Manager position is the operations manager of the Tulare Public Cemetery District. This individual is in charge of managing the office, cemetery grounds and activities of the cemetery. The District Manager may also coordinate workflow oversee and manage a harmonious interaction between cemetery personnel and ~~is the representative of~~ the District ~~towards-with~~ the public.

SUPERVISION RECEIVED AND EXERCISED

The District Manager is under the direct supervision of the Board of Trustees. The District Manager shall receive day to day direction from the Chair or designee. The District Manager ~~and~~ is responsible for the implementation of, and adherence to Board policies, rules, regulations, and laws that govern public cemeteries. The District Manager oversees and either completes themselves or via delegation all of the following essential functions.

ESSENTIAL FUNCTIONS/DUTIES

Plans, schedules, directs and supervises the personnel, grounds and office functions at a cemetery.

~~Formulates, develops and implements short-range and long-range plans to improve the efficiency and effectiveness of cemetery operations.~~

~~Be responsible for the overall program of~~ Coordinate, direct, and perform maintenance, security and beautification of the district cemetery grounds, ~~and facilities, and equipment.~~

Supervise all activities involved in sales and service, including administration, financial, and clerical procedures.

Formulate, develop, and implement short-range and long-range plans to improve the efficiency and effectiveness of cemetery operations.

Selects, ~~hires, fires, disciplines or dismisses~~ trains, supervises, and evaluates the performance of all staff, consultants and contractors, except for the general counsel or other legal services provider.

Attend all Board of Trustee meetings unless otherwise excused.

Prepare and present oral and written reports regarding District activities.

Prepares annual District budget, prepares Board meeting agenda packets records Board meeting minutes.

Exercise budgetary controls and supervision to ensure proper expenditure of funds throughout the year.

~~m~~Make recommendations to trustees involving District policy and procedures, and investigates complaints and inquiries concerning the District.

Assures compliance with legal and safety requirements, and departmental policies related to cemetery operations.

Initiates requests and recommendations concerning the purchase, repair or replacement of office and grounds equipment.

Demonstrated customer service with sensitivity and empathy to the cemetery patrons caused by experiencing the loss of a loved one.

Provides specialized information to personnel, patrons and others regarding cemetery rules, regulations, and procedures.

Attend ongoing cemetery and professional training.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the District to be appropriate under applicable law.)

MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

Knowledge, Skills, and Abilities

Knowledge of:

- Operational management including grounds and office activities.
- Principles and practices of management, supervision and training.
- Accounting and budgeting practices and techniques, including QuickBooks.
- Payroll, benefits, pensions, public bidding procedures, prevailing wage requirements, and broader public administration practices.
- Interpersonal skills including tact, courtesy and diplomacy.
- Familiarity of the California Health and Safety Code as it relates to cemetery operations.
- Familiarity of reorganization processes, procedures, and review of by-laws.

Skill/Ability to: in:

- Prepareing, reviewing and analyzeing financial and statistical data.
- Coordinateng and superviseng a variety of diverse activities concurrently.
- Prepareing and, -controlling, review and analyze budgets, financial statements and reports.-
- Interpret rules and regulations
- Develop and implement procedures, policies, and protocols.
- Familiarity of the California Health and Safety Code as it relates to cemetery operations.
- Familiarity to reorganization processes, procedures and review of by-laws.

Ability to:

- Select, supervise and train assigned personnel.
- Communicate and relate to others effectively in written and oral form.
- Establish cooperative and effective working relations with grounds staff; public groups and organizations; District Trustees, and other governmental agencies
- Demonstrated ability to compassionately and respectfully work with members of the public who are experiencing grief, loss and financial stress.
- Prepare, review and analyze financial statements and reports.
- Develop and implement long-and short-term plans to improve the effectiveness and efficiency of cemetery operations.

- Assure compliance with established cemetery policies, regulations, directives and requirements.

Physical and Environmental Requirements

- ~~Occasionally lift up to 20 pounds.~~
- ~~Sit and/or stand for sustained periods of time on a daily basis.~~
- ~~Perform tasks requiring intermittent bending, stooping, twisting, and walking.~~
- ~~Sustain frequent movement of the fingers, wrists, hands, and arms~~

WORKING CONDITIONS, WORK ENVIRONMENT, TOOLS & EQUIPMENT

- This position operates in a professional office environment as well as outdoors at times in all types of weather.
- Schedule is typically Monday through Friday during regular business hours with occasional work on weekends and holidays depending on burials and outreach events.
- May operate a district vehicle to drive between cemeteries and facilities.
- May have need to use applicable personal protective equipment including but not limited to hearing protection, vision protection, respirator/mask, and safety shoes or boots.
- Routinely uses standard office equipment, including computers, printers, and mobile devices.
- Is required to stand; walk on uneven ground; sit for extended periods; use hands and fingers to handle, or feel objects, tools, or controls; reach with hands and arms; climb stairs; talk and hear.
- Must occasionally lift or move products and supplies, up to 50 pounds

Education and Experience

~~Any combination of experience and education likely to provide the required knowledge, skills and abilities, typically:~~

Education:

- ~~Bachelor of Science in Business Administration, Accounting or closely related field. Equivalent to completion of the twelfth (12th) grade.~~
- Desirable: Bachelor's degree in Public Administration, Business Management, or Business Administration

Experience:

- Five (5) years of management experience in business management, office administration and supervision.

Equivalency:

- An equivalent combination of education, training, and experience sufficient to successfully perform the essential duties of the job.

Exhibit "A"
Description of Job Duties

DEFINITION

The District Manager position is the operations manager of the Tulare Public Cemetery District. This individual is in charge of managing the office, cemetery grounds and activities of the cemetery. The District Manager may also coordinate workflow oversee and manage a harmonious interaction between cemetery personnel and represent the District with the public.

SUPERVISION RECEIVED AND EXERCISED

The District Manager is under the direct supervision of the Board of Trustees. The District Manager shall receive day to day direction from the Chair or designee. The District Manager is responsible for the implementation of, and adherence to Board policies, rules, regulations, and laws that govern public cemeteries. The District Manager oversees and either completes themselves or via delegation all of the following essential functions.

DUTIES

Plan, schedule, direct and supervise the personnel, grounds and office functions at a cemetery.

Coordinate, direct, and perform maintenance, security and beautification of the district cemetery grounds, facilities, and equipment.

Supervise all activities involved in sales and service, including administration, financial, and clerical procedures.

Formulate, develop, and implement short-range and long-range plans to improve the efficiency and effectiveness of cemetery operations.

Select, train, supervise, and evaluate the performance of all staff, consultants and contractors, except for the general counsel or other legal services provider.

Attend all Board of Trustee meetings unless otherwise excused.

Prepare and present oral and written reports regarding District activities.

Prepares annual District budget, prepares Board meeting agenda packets records Board meeting minutes.

Exercise budgetary controls and supervision to ensure proper expenditure of funds throughout the year.

Make recommendations to trustees involving District policy and procedures, and investigates complaints and inquiries concerning the District.

Assure compliance with legal and safety requirements, and departmental policies related to cemetery operations.

Initiate requests and recommendations concerning the purchase, repair or replacement of office and grounds equipment.

Demonstrate customer service with sensitivity and empathy to cemetery patrons experiencing the loss of a loved one.

Provide specialized information to personnel, patrons and others regarding cemetery rules, regulations, and procedures.

Attend ongoing cemetery and professional training.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the District to be appropriate under applicable law.)

MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

Knowledge of:

- Operational management including grounds and office activities.
- Principles and practices of management, supervision and training.
- Accounting and budgeting practices and techniques, including QuickBooks.
- Payroll, benefits, pensions, public bidding procedures, prevailing wage requirements, and broader public administration practices.
- Interpersonal skills including tact, courtesy and diplomacy.
- Familiarity of the California Health and Safety Code as it relates to cemetery operations.
- Familiarity of reorganization processes, procedures, and review of by-laws.

Skill/Ability to::

- Prepare, review and analyze financial and statistical data.
- Coordinate and supervise a variety of diverse activities concurrently.
- Prepare, control, review and analyze budgets, financial statements and reports.
- Interpret rules and regulations
- Develop and implement procedures, policies, and protocols.
- Select, supervise and train assigned personnel.
- Communicate and relate to others effectively in written and oral form.
- Establish cooperative and effective working relations with grounds staff; public groups and organizations; District Trustees, and other governmental agencies
- Demonstrated ability to compassionately and respectfully work with members of the public who are experiencing grief, loss and financial stress.
-
- Develop and implement long-and short-term plans to improve the effectiveness and efficiency of cemetery operations.
- Assure compliance with established cemetery policies, regulations, directives and requirements.

WORKING CONDITIONS, WORK ENVIRONMENT, TOOLS & EQUIPMENT

- This position operates in a professional office environment as well as outdoors at times in all types of weather.
- Schedule is typically Monday through Friday during regular business hours with occasional work on weekends and holidays depending on burials and outreach events.

- May operate a district vehicle to drive between cemeteries and facilities.
- May have need to use applicable personal protective equipment including but not limited to hearing protection, vision protection, respirator/mask, and safety shoes or boots.
- Routinely uses standard office equipment, including computers, printers, and mobile devices.
- Is required to stand; walk on uneven ground; sit for extended periods; use hands and fingers to handle, or feel objects, tools, or controls; reach with hands and arms; climb stairs; talk and hear.
- Must occasionally lift or move products and supplies, up to 50 pounds

Education:

- Equivalent to completion of the twelfth (12th) grade.
- Desirable: Bachelor's degree in Public Administration, Business Management, or Business Administration

Experience:

- Five (5) years of management experience in business management, office administration and supervision.

Equivalency:

- An equivalent combination of education, training, and experience sufficient to successfully perform the essential duties of the job.

[Tulare Public Cemetery District Manager] Job Code: XXXXXX, Res: 2025-XXXX, Adopted: XX/XX/2025

Title:

Date:

Bargaining Unit:

Tulare Public Cemetery District Manager

11/12/2025

Special District

County	Class	Title	Annual Compensation	Employee Costs -			CAPC Wage and Price Survey 2025 Statistics						
				EE Only Health*	Retirement	Net	Burials / Year	Developed Acres	%Tax	%Sal/Ben	# Vacation	# Sick Days	# Holidays
Tulare	Tulare Public Cemetery	District Manager	\$90,000	\$0	-\$6,975	\$83,025	325	52	22%	51%	2-4 Weeks	5	12
Tulare	Porterville Cemetery District	Manager	\$67,453	\$0	-\$5,369	\$62,084	>400	76	32%	60%	15-20 Days	12	11
Tulare	Visalia Public Cemetery District	District Manager	\$96,720	\$0	-\$7,699	\$89,021	500	80	11%	64%	1-5 Weeks	12	11
Fresno	Clovis Cemetery District	Manager	\$94,723	\$0	-\$7,815	\$86,908	500	50	-	-	-	-	-
Fresno	Sanger/Del Rey Cemetery District	Manager	\$119,099			\$119,099	250+	34	-	-	-	-	-
Kern	North Kern Cemetery District	Executive Director	\$106,364	\$20,280	-\$8,796	\$117,848	327	33	-	-	-	-	-
Kern	Kern County Cemetery District No. 1	District Manager	\$87,547	\$0	-\$6,785	\$80,762	295	33	48%	34%	2-4 Weeks	12	13
Kings	Hanford Cemetery District	Office Manager	\$80,230		-\$5,825	\$74,405	243	51	38%	60%	2-4 Weeks	5-12	11
Kings	Lemoore Cemetery District	District Manager	\$102,480		-\$13,835	\$88,645	200	45	35%	62%	2-3 Weeks	12	13
Madera	Madera Cemetery District	District Manager	\$88,458	\$0	-\$7,041	\$81,417	420	96	60%	75%	3-4 Weeks	96 hrs	12.5
Weighted Average**			\$71,122			\$67,281							
TC above/below weighted average:			26.54%			23.40%							
Average			\$93,675			\$88,910							
TC above/below average:			-3.92%			-6.62%							

Considered outlier:

Merced	Merced Cemetery District	Manager	\$60,882		-\$4,420	\$56,462	<300	40	50%	79%	2-4 weeks	8	11
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* Employee Only Health Plan, \$750 Deductible
** Weighted average is the average without the highest and lowest values.
Note:
Districts showing \$0 pay 100% for employee benefits
North Kern Cemetery District contributes \$30.00 per pay period towards Benefits
Parlier Cemetery District does not offer retirement benefits
Blank cells in the Health and Retirement section indicate information we were not able to obtain.

Prepared By: Erica Jasso



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: December 16, 2025 - **REVISED**

SUBJECT: Approve a Budget Amendment

REQUEST(S):

That the Board of Trustees:

1. Approve an amendment to the Fiscal Year 2025/2026 Adopted Budget for the Tulare Public Cemetery District (4/5's vote required).
2. Direct the District Manager to forward the approved amended budget to the Tulare County Auditor-Controller.

SUMMARY:

The budget for Fiscal Year (FY) 2025/2026 was adopted by your Board on August 26, 2025. The adopted budget consisted of general fund revenue, which funded FY 2025/2026 personnel costs and various operational costs for maintenance and improvements. It is the Tulare Public Cemetery District's (TPCD) annual financing and spending plan that provides a means of allocating resources to meet the needs and desires of the patrons. The annual budget serves as a communication device, a resource allocation tool, an accountability mechanism, and a management tool.

In developing the adopted FY 2025/2026 budget, staff used assumptions to compile and finalize the proposed revenue and expenditures for ongoing and projected expenditures. However, there have been multiple unanticipated impacts on the TPCD that necessitate a budget adjustment to more accurately reflect the District's FY 2025/26 budget.

Significant unanticipated impacts include the following:

- Fluctuating staffing levels
- Increased usage of overtime and extra-help costs
- Consultant Services
- Other Professional Services
- Increased costs of utilities
- Grave repurchasing (first quarter of the year)
- Anticipated need for an arborist
- Multiple transfers between TPCD funds
- Contingency
- Budgeting fund balance at the start of the year

SUBJECT: Approve a Budget Amendment
DATE: December 16, 2025 - REVISED

The proposed amended FY 2025/2026 Budget for TPCD's operational fund is \$1,850,474.

FISCAL IMPACT/FINANCING:

There is no additional fiscal impact with this action.

ADMINISTRATIVE SIGN-OFF:

/s/ Jason T. Britt
Jason T. Britt
County Administrative Officer & Interim District Manager

Cc: County Administrative Office

ATTACHMENT(S) – Fiscal Year 2025/2026 Adopted Budget

Fund 772 General Operations Expense

Quick Books		County Financial System		Auditor's Office	
OBJ	DESCRIPTION	2025/2026 ADOPTED BUDGET	OBJ	DESCRIPTION	2025/2026 SUBMITTED BUDGET
					2025/2026 BUDGET AMENDMENT
6001	REG SALARY	560,000	6001	REG SALARY	577,000
6002	OVERTIME	10,000	6002	OVERTIME	10,300
6003	OTHER PAY		6003	OTHER PAY	
6004	BENEFITS	104,000	6004	BENEFITS	92,195
6005	EXTRA HELP	20,000	6005	EXTRA HELP	24,000
6008	DIRECTORS FEES	6,750	6008	DIRECTORS FEES	-
6011	RETIREMENT	42,245	6011	RETIREMENT	37,900
6012	SOCIAL SECURITY	44,500	6012	SOCIAL SECURITY	44,780
6015	WORKERS COMP INSU	31,736	6015	WORKERS COMP INSU	31,736
6016	UNEMPLOYMENT	3,600	6016	UNEMPLOYMENT	
6020	Prior Year Payroll Taxes	18,550			
			6000	Other	18,720
APPR		841,381			836,631
					870,775
5905	Vase Costs	1,000	5905	Vase Costs	
7003	County Tax Admin Fees	5,800	7003	County Tax Admin Fees	5,800
7004	Clothing and Personal Supplies	3,500	7004	Clothing and Personal Supplies	3,500
7005	Telecommunications	8,221	7005	Telecommunications	8,221
7006	Vaults and Liners	70,000	7006	Vaults and Liners	70,000
7009	Household Supplies	500	7009	Household Supplies	500
7010	Insurance	55,798	7010	Insurance	55,798
7011	Concrete Bases	60,000	7011	Unemployment Insurance	60,000
7012	Board Per Diem		7012	Board Per Diem	6,750
7021	Maintenance and Repairs		7021	Maintenance and Equipment	150,000
7024	Maintenance and Building Improv		7024	Maintenance and Building Improv	
7025	Mileage Reimbursement	1,200	7025	Medical, Dental, and Lab Supplies	-
7027	Memberships		7027	Memberships	515
7030	Repairs Maintenance	150,000	7030	Due Diligence Expense	
7036	Office Supplies and Expense	30,000	7036	Office Supplies and Expense	30,000
7039	Miscellaneous Other		7039	Miscellaneous Other	1,000
7040	Bank Fees		7040	Bank Fees	
7043	Professional Fees	40,000	7043	Professional Fees	40,000
7045	Security Expense	2,000	7045	Court Security	2,000
7046	Attorney Fees		7046	Attorney Fees	
7059	Publications and Legal Notices	4,000	7059	Publications and Legal Notices	2,000
7066	Special Department Exp		7066	Special Department Exp	
7073	Training and Education	4,000	7073	Training and Education	4,000
7074	Transportation	2,000	7074	Transportation	3,300
7081	Utilities	65,000	7081	Utilities	65,000
7090	Election Precinct Supplies	100	7090	Election Precinct Supplies	
7106	Gas and Oil		7106	Gas and Oil	
7425	Taxes	8,000	7425	Taxes	8,000
8001	Graves Repurchase		8001	Graves Repurchase	
7432	Contingencies		7432	Contingencies	
9100	Transfer-out		9100	Transfer-out	
APPR		511,119			515,869
					979,699
TOTAL		1,352,500	TOTAL		1,352,500
					1,850,474

Fund 772 General Operations Revenue

Quick Books		County Financial System		Auditor's Office	2025/2026
2025/2026		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	DEVELOPMENT
Total Beginning Balance		-	Total Beginning Balance		237,434
4000	County Taxes Other	265,000	4000	County Taxes Other	-
4001	Current Secured		4001	Current Secured	213,800
4006	Current Unsecured		4006	Current Unsecured	15,000
4008	Prior Secured		4008	Prior Secured	4,000
4009	Prior Unsecured		4009	Prior Unsecured	200
4030	Suppl Current Secured		4030	Suppl Current Secured	5,000
4033	Suppl Prior Secured		4033	Suppl Prior Secured	1,000
4060	Residual Distributions		4060	Residual Distributions	16,000
4069	PT Facilities		4069	PT Facilities	10,000
5050	Homeowners Property Tax Relief		5050	Homeowners Property Tax Relief	100
			4800	Use of Money and Property	60,000
4801	Interest Income and Transfers	67,000	4801	Interest Income	7,000
5400	Service Charge Other	800,000	5400	Service Charge Other	800,000
5450	Concrete Bases Sales	60,000	5450	Concrete Bases Sales	60,000
5816	Vault Sales	150,000	5816	Other Sales Taxable	150,000
5805	Misc. Revenue	8,000	5805	Misc. Revenue	8,000
5835	Other Revenue	2,500	5835	Other Revenue	2,500
			5842	Burial Services Fee	854,380
9200			9200	Operating Transfer-in	328,711
TOTAL		1,352,500	TOTAL		1,850,474

773 Endowment Care

Quick Books		County Financial System		Auditor's Office	
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	BUDGET AMENDMENT
			9100	Transfer-out	
TOTAL		-	TOTAL		150,534

Fund 773 Endowment Care

Quick Books		County Financial System		Auditor's Office	2025/2026
2025/2026		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	SUBMITTED BUDGET	DEVELOPMENT
4801	Interest Income	89,000	4801	Interest Income	89,000
5400	Service Charge Other	130,000	5400	Service Charge Other	-
			5542	Burial Fee	165,826
9200	Operating Transfer-in		9200	Operating Transfer-in	3,092
TOTAL		219,000	TOTAL		257,918

Fund 807 Future Expansion Expense

Quick Books		County Financial System		Auditor's Office	
2025/2026		2025/2026		2025/2026	
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET
				BUDGET AMENDMENT	
TOTAL		- TOTAL		-	
				-	

Fund 807 Future Expansion Expense

Quick Books		County Financial System		Auditor's Office	2025/2026
2025/2026		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	DEVELOPMENT
SUBMITTED BUDGET					
4801	Interest Income	9,400	4801	Interest Income	9,400
4807	Facility Rent	20,000	4807	Facility Rent	20,000
9200	Operating Transfer-in		9200	Operating Transfer-in	1,500
TOTAL		29,400	TOTAL		30,900

Fund 817 Endowment Unreserved

Quick Books		County Financial System		Auditor's Office	
2025/2026		2025/2026		2025/2026	
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET
					BUDGET AMENDMENT
9100	Transfer-out		9100	Transfer-out	250,000
TOTAL		-	TOTAL		-
					250,000

Fund 817 Endowment Unreserved

Quick Books		County Financial System		Auditor's Office	2025/2026
2025/2026		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	DEVELOPMENT
SUBMITTED BUDGET					
4801	Interest Income	10,000	4801	Interest Income	5,000
9200	Operating Transfer-in		9200	Operating Transfer-in	73,322
TOTAL		10,000	TOTAL		78,322

Fund 886 Pre-Needs Payment Plan

Quick Books		County Financial System		Auditor's Office	
2025/2026		2025/2026		2025/2026	
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET
					BUDGET AMENDMENT
9100	Transfer-out		9100	Transfer-out	6,092
TOTAL		-	TOTAL		-
					6,092

Fund 886 Pre-Needs Payment Plan

Quick Books		County Financial System		Auditor's Office	2025/2026
2025/2026		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	DEVELOPMENT
SUBMITTED BUDGET					
4801	Interest Income	10,000	4801	Interest Income	16,093
5542	Burial Fee		5542	Burial Fee	215,000
9200	Operating Transfer-in		9200	Operating Transfer-in	200,000
TOTAL		10,000	TOTAL		431,093

TULARE PUBLIC CEMETERY DISTRICT
BUDGET AMENDMENT
FY 2025/26

FY 2025/26 Adopted Budget

- The budget for Fiscal Year (FY) 2025/2026 was adopted by your Board on August 26, 2025.
 - The budget serves as a spending plan, a communication device, a resource allocation tool, an accountability mechanism, and a management tool.
- Unanticipated budgetary impacts necessitate an adjustment to more accurately reflect the District's FY 2025/26 budget.
 - Assumptions were made to compile and finalize the proposed revenue and expenditures.
 - Discrepancies were addressed between the Board-adopted budget and the budget submitted to the Auditor's Office.

FY 2025/26 Proposed Budget Amendment Highlights

- Significant unanticipated budgetary impacts include the following:
 - Fluctuating staffing levels
 - Increased usage of overtime and extra-help costs
 - Increased cost of utilities
 - Consultant Services
 - Other Professional Services
 - Grave repurchasing (first quarter of the year)
 - Anticipated need for an arborist
 - Multiple transfers between District Funds
 - Use of Contingency
 - Budgeting fund balance at the start of the year

FY 2025/26 Proposed Budget Amendment

Fund 772 - General Operations

	Adopted Budget	Proposed Amendment	Variance
EXPENSES			
Salary & Benefits	\$841,381	\$870,775	\$29,394
Operations	\$511,119	\$679,529	\$168,410
Contingencies	\$0	\$100,170	\$100,170
Fund Transfers Out	\$0	\$200,000	\$200,000
Totals	\$1,352,500	\$1,850,474	\$497,974
RESOURCES (REVENUES)			
Fund Balance	\$0	\$237,434	\$237,434
Structural Revenues	\$552,500	\$429,949	(\$122,551)
Grave Sales	\$800,000	\$854,380	\$54,380
Fund Transfers In	\$0	\$327,211	\$327,211
Auditor Correction	\$0	\$1,500	\$1,500
Totals	\$1,352,500	\$1,850,474	\$497,974
Net Operating Income	\$0	\$0	\$0

FY 2025/26 Proposed Budget Amendment

Fund 772 - General Operations

- Example of cost increases:

Staffing Cost (staff payouts, overtime, and extra help)	\$ 29,394
Utilities (waste, electricity, & water)	\$ 18,500
Arborist	\$ 50,000
Consultant Services	\$ 45,000
Other Professional Services	\$ 36,000
Grave Repurchase	\$ 8,500
Contingency	\$ 100,170
Miscellaneous	\$ 10,410
Total	\$ 297,974

FY 2025/26 Proposed Budget Amendment

Fund 772 – General Operations

- Proposed Budget Amendment accomplishes:
 - Budgeted use of fund balance at the beginning of the fiscal year
 - Major unanticipated expenses (some are one-time)
 - Contingency as a balancing mechanism
 - Operational Transfers In/Out to increase transparency

FY 2025/26 Budget Amendment

Fund 772 – General Operations Personnel Costs

- Salary & Benefit Costs:

Fund 772 General Operations Expense						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET AMENDMENT
6001	REG SALARY	560,000	6001	REG SALARY	577,000	535,823
6002	OVERTIME	10,000	6002	OVERTIME	10,300	20,000
6003	OTHER PAY		6003	OTHER PAY		18,550
6004	BENEFITS	104,000	6004	BENEFITS	92,195	97,201
6005	EXTRA HELP	20,000	6005	EXTRA HELP	24,000	80,000
6008	DIRECTORS FEES	6,750	6008	DIRECTORS FEES	-	
6011	RETIREMENT	42,245	6011	RETIREMENT	37,900	40,050
6012	SOCIAL SECURITY	44,500	6012	SOCIAL SECURITY	44,780	42,453
6015	WORKERS COMP INSU	31,736	6015	WORKERS COMP INSU	31,736	36,698
6016	UNEMPLOYMENT	3,600	6016	UNEMPLOYMENT		
6020	Prior Year Payroll Taxes	18,550				
			6000	Other	18,720	
APPR		841,381			836,631	870,775

FY 2025/26 Budget Amendment

Fund 772 – General Operations Costs

- Operation Costs:

5905 Vase Costs	1,000	5905 Vase Costs		
7003 County Tax Admin Fees	5,800	7003 County Tax Admin Fees	5,800	2,000
7004 Clothing and Personal Supplies	3,500	7004 Clothing and Personal Supplies	3,500	1,600
7005 Telecommunications	8,221	7005 Telecommunications	8,221	11,500
7006 Vaults and Liners	70,000	7006 Vaults and Liners	70,000	131,000
7009 Household Supplies	500	7009 Household Supplies	500	1,989
7010 Insurance	55,798	7010 Insurance	55,798	55,798
7011 Concrete Bases	60,000	7011 Unemployment Insurance	60,000	
7012 Board Per Diem		7012 Board Per Diem	6,750	1,688
7021 Maintenance and Repairs		7021 Maintenance and Equipment	150,000	78,189
7024 Maintenance and Building Improv		7024 Maintenance and Building Improv		24,300
7025 Mileage Reimbursement	1,200	7025 Medical, Dental, and Lab Supplies		-
7027 Memberships		7027 Memberships		515
7030 Repairs Maintenance	150,000	7030 Due Diligence Expense		
7036 Office Supplies and Expense	30,000	7036 Office Supplies and Expense	30,000	34,390
7039 Miscellaneous Other		7039 Miscellaneous Other	1,000	
7040 Bank Fees		7040 Bank Fees		600
7043 Professional Fees	40,000	7043 Professional Fees	40,000	159,358
7045 Security Expense	2,000	7045 Court Security	2,000	
7046 Attorney Fees		7046 Attorney Fees		35,000
7059 Publications and Legal Notices	4,000	7059 Publications and Legal Notices	2,000	2,000
7066 Special Department Exp		7066 Special Department Exp		21,915
7073 Training and Education	4,000	7073 Training and Education	4,000	4,000
7074 Transportation	2,000	7074 Transportation	3,300	4,325
7081 Utilities	65,000	7081 Utilities	65,000	83,567
7090 Election Precinct Supplies	100	7090 Election Precinct Supplies		-
7106 Gas and Oil		7106 Gas and Oil		9,295
7425 Taxes	8,000	7425 Taxes	8,000	8,000
8001 Graves Repurchase		8001 Graves Repurchase		8,500
7432 Contingencies		7432 Contingencies		100,170
9100 Transfer-out		9100 Transfer-out		200,000
APPR	511,119		515,869	979,699

FY 2025/26 Budget Amendment

Fund 772 – General Operations Revenues

- Revenues:

Fund 772 General Operations Revenue					
		Quick Books			Auditor's Office
	Quick Books	2025/2026		County Financial System	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET
	Total Beginning Balance	-		Total Beginning Balance	-
4000	County Taxes Other	265,000	4000	County Taxes Other	265,000
4001	Current Secured		4001	Current Secured	
4006	Current Unsecured		4006	Current Unsecured	
4008	Prior Secured		4008	Prior Secured	
4009	Prior Unsecured		4009	Prior Unsecured	
4030	Suppl Current Secured		4030	Suppl Current Secured	
4033	Suppl Prior Secured		4033	Suppl Prior Secured	
4060	Residual Distributions		4060	Residual Distributions	
4069	PT Facilities		4069	PT Facilities	
5050	Homeowners Property Tax Relief		5050	Homeowners Property Tax Relief	
			4800	Use of Money and Property	60,000
4801	Interest Income and Transfers	67,000	4801	Interest Income	7,000
5400	Service Charge Other	800,000	5400	Service Charge Other	800,000
5450	Concrete Bases Sales	60,000	5450	Concrete Bases Sales	60,000
5816	Vault Sales	150,000	5816	Other Sales Taxable	150,000
5805	Misc. Revenue	8,000	5805	Misc. Revenue	8,000
5835	Other Revenue	2,500	5835	Other Revenue	2,500
			5842	Burial Services Fee	
9200			9200	Operating Transfer-in	
TOTAL		1,352,500	TOTAL		1,352,500
					1,850,474

FY 2025/26 Budget Amendment

Fund 773 – Endowment Care

- Expense:

773 Endowment Care					
		Quick Books		Auditor's Office	
		2025/2026		2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	COUNTY FINANCIAL SYSTEM DESCRIPTION	SUBMITTED BUDGET BUDGET AMENDMENT
			9100	Transfer-out	150,534
TOTAL		- TOTAL		-	150,534

- Revenue:

Fund 773 Endowment Care					
		Quick Books		Auditor's Office	2025/2026
		2025/2026		2025/2026	BUDGET
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	COUNTY FINANCIAL SYSTEM DESCRIPTION	SUBMITTED BUDGET DEVELOPMENT
4801	Interest Income	89,000	4801	Interest Income	89,000
5400	Service Charge Other	130,000	5400	Service Charge Other	-
			5542	Burial Fee	165,826
9200	Operating Transfer-in		9200	Operating Transfer-in	3,092
TOTAL		219,000	TOTAL		219,000
					257,918

FY 2025/26 Budget Amendment

Fund 807 – Future Expansion

- Expense:

Fund 807 Future Expansion Expense						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET AMENDMENT
TOTAL		- TOTAL			-	-

- Revenue:

Fund 807 Future Expansion Expense						
		Quick Books			Auditor's Office	2025/2026
	Quick Books	2025/2026		County Financial System	2025/2026	BUDGET DEVELOPMENT
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	
4801	Interest Income	9,400	4801	Interest Income	9,400	9,400
4807	Facility Rent	20,000	4807	Facility Rent	20,000	20,000
9200	Operating Transfer-in		9200	Operating Transfer-in		1,500
TOTAL		29,400	TOTAL		29,400	30,900

FY 2025/26 Budget Amendment

Fund 817 – Endowment Unreserved

- Expense:

Fund 817 Endowment Unreserved						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET AMENDMENT
9100	Transfer-out		9100	Transfer-out		250,000
TOTAL		- TOTAL		-		250,000

- Revenue:

Fund 817 Endowment Unreserved						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET DEVELOPMENT
4801	Interest Income	10,000	4801	Interest Income	10,000	5,000
9200	Operating Transfer-in		9200	Operating Transfer-in		73,322
TOTAL		10,000	TOTAL		10,000	78,322

FY 2025/26 Budget Amendment

Fund 886 – Pre-Needs Care

- Expense:

Fund 886 Pre-Needs Payment Plan						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET AMENDMENT
9100	Transfer-out		9100	Transfer-out		6,092
TOTAL		- TOTAL		-		6,092

- Revenue:

Fund 886 Pre-Needs Payment Plan						
		Quick Books			Auditor's Office	
	Quick Books	2025/2026		County Financial System	2025/2026	2025/2026
OBJ	DESCRIPTION	ADOPTED BUDGET	OBJ	DESCRIPTION	SUBMITTED BUDGET	BUDGET DEVELOPMENT
4801	Interest Income	10,000	4801	Interest Income	10,000	16,093
5542	Burial Fee		5542	Burial Fee		215,000
9200	Operating Transfer-in		9200	Operating Transfer-in		200,000
TOTAL		10,000	TOTAL		10,000	431,093

FY 2025/26 Proposed Budget Amendment

Approve Final Action Items Requested in the Agenda Submitted for this Budget Amendment:

1. Approve an amendment to the Fiscal Year 2025/2026 Adopted Budget for the Tulare Public Cemetery District (4/5ths vote required).
2. Direct the District Manager to forward the approved amended budget to the Tulare County Auditor-Controller.