BEFORE THE BOARD OF SUPERVISORS
SITTING AS THE
TULARE PUBLIC CEMETERY DISTRICT

IN THE MATTER OF Approve a Budget Amendment	)))))	**Resolution No. TPC 2025-041**

UPON MOTION OF TRUSTEE SHUKLIAN, SECONDED BY TRUSTEE TOWNSEND, THE FOLLOWING WAS ADOPTED BY THE BOARD OF TRUSTEES, AT AN OFFICIAL MEETING HELD DECEMBER 16, 2025, BY THE FOLLOWING VOTE:

AYES: TRUSTEES MICARI, VANDER POEL, SHUKLIAN, AND TOWNSEND
NOES: NONE
ABSTAIN: NONE
ABSENT: TRUSTEE VALERO

ATTEST: MELINDA BENTON
CHIEF CLERK/
CLERK, BOARD OF TRUSTEES

BY: ______________________
Chief Clerk

* * * * * * * * * * * * * * * * * *

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

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___772_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

			2024-2025 Budget/Actual (OPTIONAL)*	**2025-2026 Budget**
AVAILABLE RESOURCES				
CASH				
1.	Cash Balance - July 1, 2025	$		**237,434.00**
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available **(Line 1 minus Lines 2 thru 4)**	$		**237,434.00**

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

		ACCOUNT	2024-2025	2025-2026
6.	Property Taxes-Current Secured	4001		213,800.00
7.	Property Taxes-Current Unsecured	4006		15,000.00
8.	Property Taxes-Prior Secured	4008		4,000.00
9.	Property Taxes-Prior Unsecured	4009		200.00
10.	Supp. Property Taxes-Current Secured	4030		5,000.00
11.	Supp. Property Taxes-Prior	4033		1,000.00
12.	Other Taxes	4052		-
13.	Interest (in PPP)	4801		4,348.00
14.	Use of money and property	4800		-
15.	Rents and Concessions	4807		-
16.	Aid From Other Governmental Agencies	5000		-
17.	St Homeowners Property Tax Relief	5050		100.00
18.	St Aid-Supp. Subvention-SD	5052		-
19.	Charges for Current Services	5400		-
20.	Charges for Cur Serv-Water & Sewer	5531		-
21.	Burial Fee	5542		-
22.	Miscellaneous Revenues	5805		8,000.00
23.	Other Sales-Taxable	5816		150,000.00
24.	Other Revenue	5835		2,500.00
25.	Burial Services Fee	5842		854,380.00
26.	Operating Transfer-in	9200		328,711.00
	Residual Distributions	4060		16,000.00
	PT Facilities	4069		10,000.00
27.	Total Budgeted Revenues **(Lines 6 thru 26)**	Total $		**1,613,039.00**
28.	**Total Available Resources** **(Line 5 plus Line 27)**	Total $		**1,850,473.00**

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

DISTRICT NAME ___Tulare Public Cemetery District FUND NO___772_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

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

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
29.	Salaries and Employee Benefits	6000 **		-
30.	Regular Salaries	6001		535,823.00
31.	Overtime	6002		20,000.00
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004		97,201.00
				-
33.	Extra Help	6005		80,000.00
35.	Retirement-SD Portion	6011		40,050.00
36.	Social Security	6012		42,453.00
37.	Workers' Comp Ins	6015		36,698.00
38.	OTHER PAY	6003		18,550.00
39.				
40	Total Salaries and Employee Benefits **(Lines 29 thru 39)**	Total $		**870,775.00**
41.	Services and Supplies	7000 **		
42.	Agricultural	7001		-
43.	Clothing and Personal Supplies	7004		1,600.00
44.	Telecommunications (phone bill)	7005		11,500.00
45.	Cost of Supplies Reisssued	7006		131,000.00
46.	Food	7007		-
47.	Household Expense	7009		1,989.00
34.	Director's Fees	7012		1,688.00
49.	Maintenance-Equipment	7021		78,189.00
50.	Maintenance-Bldg & Improvements	7024		24,300.00
51.	Memberships	7027		515.00
52.	Office Expense	7036		34,390.00
53.	Professional and Specialized Expense	7043		159,358.00
54.	Publications and Legal Notices	7059		2,000.00
55.	Rent & Leases-Equipment	7061		-
56.	Rent & Leases-Bldg & Improvements	7062		-
57.	Small Tools and Instruments	7065		-
58.	District Special Expense	7066		21,915.00
59.	Training	7073		4,000.00
60.	Transportation and Travel	7074		4,325.00
61.	Utilities	7081		83,567.00
62.	County Tax Admin Fees	7003		2,000.00
63.	Insurance	7010		55,798.00
64.	Attorney Fees	7046		35,000.00
65.	Gas and Oil	7106		9,295.00
	Contingencies	7432		100,170.00
	Transfer-out	9100		200,000.00
	Bank Fees	7040		600.00
66.	Total Services and Supplies **(Lines 41 thru 65)**	Total $		**963,199.00**

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

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO__772______

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
	BUDGETED EXPENDITURES			
67.	Other Charges	7400		
68.	Contributions to Other Agencies	7407		
69.	Repayment-Long Term Debt (Bonds)	7413		
70.	Interest-Long Term Debt (Bonds)	7415		
71.	Repayment-Long Term Debt (Other)	7417		
72.	Interest-Long Term Debt (Other)	7418		
73.	Taxes and Assessments	7425		8,000.00
74.	Other Charges	7428		
75.	Total Other Charges **(Lines 67 thru 74)**	Total $		8,000.00
	Fixed Assets (Specify) ***			
76.	Land	8000 ***		
77.	Repurchase of Grave Site	8001		8,500.00
78.	Building and Improvements	8100		
79.	Equipment	8300		
80.				
81.				
82.				
83.	Total Fixed Assets **(Lines 76 thru 83)**	Total $		8,500.00
	CONTINGENCIES			
84.	Appropriation for Contingencies	7432 **(1)**		
85.				
86.	Total Contingencies **(Lines 84 thru 86)**	Total $		-

(1) **Recommend 15% of total expenditures.**

87.	**Total Appropriations** **(Lines 40,66,75,83, 86)**	Total $		1,850,474.00
88.	Difference Between Resources and Appropriations **(Line 28 minus Line 87 should be zero)**	$		(1.00)

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

Board Approval Date 12-16-25

Board President Signature [signature]

Contact Person Jason Britt

Telephone Number 559-636-5000

Due Date: August 31, 2025 **Email: claims@tularecounty.ca.gov**

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___773_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

			2024-2025 Budget/Actual (OPTIONAL)*	**2025-2026 Budget**
AVAILABLE RESOURCES				
CASH				
1.	Cash Balance - July 1, 2025	$		**2,209,006.00**
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available **(Line 1 minus Lines 2 thru 4)**	$		**2,209,006.00**

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

		ACCOUNT		
6.	Property Taxes-Current Secured	4001		
7.	Property Taxes-Current Unsecured	4006		
8.	Property Taxes-Prior Secured	4008		
9.	Property Taxes-Prior Unsecured	4009		
10.	Supp. Property Taxes-Current Secured	4030		
11.	Supp. Property Taxes-Prior	4033		
12.	Other Taxes	4052		
13.	Interest (in PPP)	4801		89,000.00
14.	Use of money and property	4800		
15.	Rents and Concessions	4807		
16.	Aid From Other Governmental Agencies	5000		
17.	St Homeowners Property Tax Relief	5050		
18.	St Aid-Supp. Subvention-SD	5052		
19.	Charges for Current Services	5400		
20.	Charges for Cur Serv-Water & Sewer	5531		
21.	Burial Fee	5542		
22.	Miscellaneous Revenues	5805		
23.	Other Sales-Taxable	5816		
24.	Other Revenue	5835		
25.	Burial Services Fee	5842		165,826.00
26.	Operating Transfer-in	9200		3,092.00
	Residual Distributions	4060		
	PT Facilities	4069		
27.	Total Budgeted Revenues **(Lines 6 thru 26)**	Total $		**257,918.00**
28.	**Total Available Resources** **(Line 5 plus Line 27)**	Total $		**2,466,924.00**

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

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___773_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

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

No.	Item	ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
29.	Salaries and Employee Benefits	6000 **		
30.	Regular Salaries	6001		
31.	Overtime	6002		
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004		
33.	Extra Help	6005		
35.	Retirement-SD Portion	6011		
36.	Social Security	6012		
37.	Workers' Comp Ins	6015		
38.	OTHER PAY	6003		
39.				
40	Total Salaries and Employee Benefits **(Lines 29 thru 39)**	Total $		-
41.	Services and Supplies	7000 **		
42.	Agricultural	7001		
43.	Clothing and Personal Supplies	7004		
44.	Telecommunications (phone bill)	7005		
45.	Cost of Supplies Reisssued	7006		
46.	Food	7007		
47.	Household Expense	7009		
34.	Director's Fees	7012		
49.	Maintenance-Equipment	7021		
50.	Maintenance-Bldg & Improvements	7024		
51.	Memberships	7027		
52.	Office Expense	7036		
53.	Professional and Specialized Expense	7043		
54.	Publications and Legal Notices	7059		
55.	Rent & Leases-Equipment	7061		
56.	Rent & Leases-Bldg & Improvements	7062		
57.	Small Tools and Instruments	7065		
58.	District Special Expense	7066		
59.	Training	7073		
60.	Transportation and Travel	7074		
61.	Utilities	7081		
62.	County Tax Admin Fees	7003		
63.	Insurance	7010		
64.	Attorney Fees	7046		
65.	Gas and Oil	7106		
	Contingencies	7432		
	Transfer-out	9100		150,534.00
	Bank Fees	7040		
66.	Total Services and Supplies **(Lines 41 thru 65)**	Total $		**150,534.00**

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

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___773_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
	BUDGETED EXPENDITURES			
67.	Other Charges	7400		
68.	Contributions to Other Agencies	7407		
69.	Repayment-Long Term Debt (Bonds)	7413		
70.	Interest-Long Term Debt (Bonds)	7415		
71.	Repayment-Long Term Debt (Other)	7417		
72.	Interest-Long Term Debt (Other)	7418		
73.	Taxes and Assessments	7425		
74.	Other Charges	7428		
75.	Total Other Charges **(Lines 67 thru 74)**	Total $		-
	Fixed Assets (Specify) ***			
76.	Land	8000 ***		
77.	Repurchase of Grave Site	8001		
78.	Building and Improvements	8100		
79.	Equipment	8300		
80.				
81.				
82.				
83.	Total Fixed Assets **(Lines 76 thru 83)**	Total $		-
	CONTINGENCIES			
84.	Appropriation for Contingencies	7432 **(1)**		
85.				
86.	Total Contingencies **(Lines 84 thru 86)**	Total $		-
87.	**Total Appropriations** **(Lines 40,66,75,83, 86)**	Total $		150,534.00
88.	Difference Between Resources and Appropriations **(Line 28 minus Line 87 should be zero)**	$		2,316,390.00

(1) Recommend 15% of total expenditures.

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

Board Approval Date 12-16-25

Board President Signature [signature]

Contact Person Jason Britt

Telephone Number 559-636-5000

Due Date: August 31, 2025 **Email: claims@tularecounty.ca.gov**

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___807_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

		Account	2024-2025 Budget/Actual (OPTIONAL)*	2025-2026 Budget
AVAILABLE RESOURCES				
	CASH			
1.	Cash Balance - July 1, 2025	$		231,644.00
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	$		231,644.00
	BUDGETED REVENUES **(See your monthly BA-A203 report for a listing of your revenue accounts)**			
6.	Property Taxes-Current Secured	4001		
7.	Property Taxes-Current Unsecured	4006		
8.	Property Taxes-Prior Secured	4008		
9.	Property Taxes-Prior Unsecured	4009		
10.	Supp. Property Taxes-Current Secured	4030		
11.	Supp. Property Taxes-Prior	4033		
12.	Other Taxes	4052		
13.	Interest (in PPP)	4801		9,400.00
14.	Use of money and property	4800		
15.	Rents and Concessions	4807		20,000.00
16.	Aid From Other Governmental Agencies	5000		
17.	St Homeowners Property Tax Relief	5050		
18.	St Aid-Supp. Subvention-SD	5052		
19.	Charges for Current Services	5400		
20.	Charges for Cur Serv-Water & Sewer	5531		
21.	Burial Fee	5542		
22.	Miscellaneous Revenues	5805		
23.	Other Sales-Taxable	5816		
24.	Other Revenue	5835		
25.	Burial Services Fee	5842		
26.	Operating Transfer-in	9200		1,500.00
	Residual Distributions	4060		
	PT Facilities	4069		
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total $		30,900.00
28.	**Total Available Resources** (Line 5 plus Line 27)	Total $		262,544.00

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

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___807_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

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

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
29.	Salaries and Employee Benefits	6000 **		
30.	Regular Salaries	6001		
31.	Overtime	6002		
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004		
33.	Extra Help	6005		
35.	Retirement-SD Portion	6011		
36.	Social Security	6012		
37.	Workers' Comp Ins	6015		
38.	OTHER PAY	6003		
39.				
40	Total Salaries and Employee Benefits **(Lines 29 thru 39)**	Total $		-
41.	Services and Supplies	7000 **		
42.	Agricultural	7001		
43.	Clothing and Personal Supplies	7004		
44.	Telecommunications (phone bill)	7005		
45.	Cost of Supplies Reisssued	7006		
46.	Food	7007		
47.	Household Expense	7009		
34.	Director's Fees	7012		
49.	Maintenance-Equipment	7021		
50.	Maintenance-Bldg & Improvements	7024		
51.	Memberships	7027		
52.	Office Expense	7036		
53.	Professional and Specialized Expense	7043		
54.	Publications and Legal Notices	7059		
55.	Rent & Leases-Equipment	7061		
56.	Rent & Leases-Bldg & Improvements	7062		
57.	Small Tools and Instruments	7065		
58.	District Special Expense	7066		
59.	Training	7073		
60.	Transportation and Travel	7074		
61.	Utilities	7081		
62.	County Tax Admin Fees	7003		
63.	Insurance	7010		
64.	Attorney Fees	7046		
65.	Gas and Oil	7106		
	Contingencies	7432		
	Transfer-out	9100		
	Bank Fees	7040		
66.	Total Services and Supplies **(Lines 41 thru 65)**	Total $		-

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

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___807_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS	ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
BUDGETED EXPENDITURES			
67. Other Charges	7400		
68. Contributions to Other Agencies	7407		
69. Repayment-Long Term Debt (Bonds)	7413		
70. Interest-Long Term Debt (Bonds)	7415		
71. Repayment-Long Term Debt (Other)	7417		
72. Interest-Long Term Debt (Other)	7418		
73. Taxes and Assessments	7425		
74. Other Charges	7428		
75. Total Other Charges **(Lines 67 thru 74)**	Total $		-
Fixed Assets (Specify) ***			
76. Land	8000 ***		
77. Repurchase of Grave Site	8001		
78. Building and Improvements	8100		
79. Equipment	8300		
80.			
81.			
82.			
83. Total Fixed Assets **(Lines 76 thru 83)**	Total $		-
CONTINGENCIES			
84. Appropriation for Contingencies	7432 **(1)**		
85.			
86. Total Contingencies **(Lines 84 thru 86)**	Total $		-

(1) Recommend 15% of total expenditures.

87. **Total Appropriations** **(Lines 40,66,75,83, 86)**	Total $		-
88. Difference Between Resources and Appropriations **(Line 28 minus Line 87 should be zero)**	$		262,544.00

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

Board Approval Date 12-16-25

Board President Signature [signature]

Contact Person Jason Britt

Telephone Number 559-636-5000

Due Date: August 31, 2025 **Email: claims@tularecounty.ca.gov**

APPROVED BUDGET - SPECIAL DISTRICTS

FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___817_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

			2024-2025 Budget/Actual (OPTIONAL)*	**2025-2026 Budget**
AVAILABLE RESOURCES				
CASH				
1.	Cash Balance - July 1, 2025	$		**252,998.00**
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available **(Line 1 minus Lines 2 thru 4)**	$		**252,998.00**

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

		ACCOUNT	2024-2025 Budget/Actual	2025-2026 Budget
6.	Property Taxes-Current Secured	4001		
7.	Property Taxes-Current Unsecured	4006		
8.	Property Taxes-Prior Secured	4008		
9.	Property Taxes-Prior Unsecured	4009		
10.	Supp. Property Taxes-Current Secured	4030		
11.	Supp. Property Taxes-Prior	4033		
12.	Other Taxes	4052		
13.	Interest (in PPP)	4801		500.00
14.	Use of money and property	4800		
15.	Rents and Concessions	4807		
16.	Aid From Other Governmental Agencies	5000		
17.	St Homeowners Property Tax Relief	5050		
18.	St Aid-Supp. Subvention-SD	5052		
19.	Charges for Current Services	5400		
20.	Charges for Cur Serv-Water & Sewer	5531		
21.	Burial Fee	5542		
22.	Miscellaneous Revenues	5805		
23.	Other Sales-Taxable	5816		
24.	Other Revenue	5835		
25.	Burial Services Fee	5842		
26.	Operating Transfer-in	9200		73,322.00
	Residual Distributions	4060		
	PT Facilities	4069		
27.	Total Budgeted Revenues **(Lines 6 thru 26)**	Total $		**73,822.00**
28.	**Total Available Resources (Line 5 plus Line 27)**	Total $		**326,820.00**

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

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___817_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

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

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
29.	Salaries and Employee Benefits	6000 **		
30.	Regular Salaries	6001		
31.	Overtime	6002		
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004		
33.	Extra Help	6005		
35.	Retirement-SD Portion	6011		
36.	Social Security	6012		
37.	Workers' Comp Ins	6015		
38.	OTHER PAY	6003		
39.				
40	Total Salaries and Employee Benefits **(Lines 29 thru 39)**	Total $		-
41.	Services and Supplies	7000 **		
42.	Agricultural	7001		
43.	Clothing and Personal Supplies	7004		
44.	Telecommunications (phone bill)	7005		
45.	Cost of Supplies Reisssued	7006		
46.	Food	7007		
47.	Household Expense	7009		
34.	Director's Fees	7012		
49.	Maintenance-Equipment	7021		
50.	Maintenance-Bldg & Improvements	7024		
51.	Memberships	7027		
52.	Office Expense	7036		
53.	Professional and Specialized Expense	7043		
54.	Publications and Legal Notices	7059		
55.	Rent & Leases-Equipment	7061		
56.	Rent & Leases-Bldg & Improvements	7062		
57.	Small Tools and Instruments	7065		
58.	District Special Expense	7066		
59.	Training	7073		
60.	Transportation and Travel	7074		
61.	Utilities	7081		
62.	County Tax Admin Fees	7003		
63.	Insurance	7010		
64.	Attorney Fees	7046		
65.	Gas and Oil	7106		
	Contingencies	7432		
	Transfer-out	9100		250,000.00
	Bank Fees	7040		
66.	Total Services and Supplies **(Lines 41 thru 65)**	Total $		**250,000.00**

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

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___817_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS	ACCOUNT	**2024-2025 Budget/Actual (Optional)***	**2025-2026 Budget**
BUDGETED EXPENDITURES			
67. Other Charges	7400		
68. Contributions to Other Agencies	7407		
69. Repayment-Long Term Debt (Bonds)	7413		
70. Interest-Long Term Debt (Bonds)	7415		
71. Repayment-Long Term Debt (Other)	7417		
72. Interest-Long Term Debt (Other)	7418		
73. Taxes and Assessments	7425		
74. Other Charges	7428		
75. Total Other Charges **(Lines 67 thru 74)**	Total $		-
Fixed Assets (Specify) ***			
76. Land	8000 ***		
77. Repurchase of Grave Site	8001		
78. Building and Improvements	8100		
79. Equipment	8300		
80.			
81.			
82.			
83. Total Fixed Assets **(Lines 76 thru 83)**	Total $		-
CONTINGENCIES			
84. Appropriation for Contingencies	7432 **(1)**		
85.			
86. Total Contingencies **(Lines 84 thru 86)**	Total $		-

(1) Recommend 15% of total expenditures.

87. **Total Appropriations** **(Lines 40,66,75,83, 86)**	Total $		250,000.00
88. Difference Between Resources and Appropriations **(Line 28 minus Line 87 should be zero)**	$		76,820.00

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Board Approval Date 12-16-25

Board President Signature [signature]

Contact Person Jason Britt

Telephone Number 559-636-5000

Due Date: August 31, 2025 **Email: claims@tularecounty.ca.gov**

APPROVED BUDGET - SPECIAL DISTRICTS

FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___886_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

			2024-2025 Budget/Actual (OPTIONAL)*	2025-2026 Budget
AVAILABLE RESOURCES				
CASH				
1.	Cash Balance - July 1, 2025	$		374,149.00
	Less Cash Reserves: (Specify)			
2.				
3.				
4.				
5.	Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	$		374,149.00

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

		ACCOUNT	2024-2025 Budget/Actual (OPTIONAL)*	2025-2026 Budget
6.	Property Taxes-Current Secured	4001		
7.	Property Taxes-Current Unsecured	4006		
8.	Property Taxes-Prior Secured	4008		
9.	Property Taxes-Prior Unsecured	4009		
10.	Supp. Property Taxes-Current Secured	4030		
11.	Supp. Property Taxes-Prior	4033		
12.	Other Taxes	4052		
13.	Interest (in PPP)	4801		16,093.00
14.	Use of money and property	4800		
15.	Rents and Concessions	4807		
16.	Aid From Other Governmental Agencies	5000		
17.	St Homeowners Property Tax Relief	5050		
18.	St Aid-Supp. Subvention-SD	5052		
19.	Charges for Current Services	5400		
20.	Charges for Cur Serv-Water & Sewer	5531		
21.	Burial Fee	5542		215,000.00
22.	Miscellaneous Revenues	5805		
23.	Other Sales-Taxable	5816		
24.	Other Revenue	5835		
25.	Burial Services Fee	5842		
26.	Operating Transfer-in	9200		200,000.00
	Residual Distributions	4060		
	PT Facilities	4069		
27.	Total Budgeted Revenues (Lines 6 thru 26)	Total $		431,093.00
28.	**Total Available Resources** (Line 5 plus Line 27)	Total $		805,242.00

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

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___886_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

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

		ACCOUNT	2024-2025 Budget/Actual (Optional)*	2025-2026 Budget
29.	Salaries and Employee Benefits	6000 **		
30.	Regular Salaries	6001		
31.	Overtime	6002		
32.	Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004		
33.	Extra Help	6005		
35.	Retirement-SD Portion	6011		
36.	Social Security	6012		
37.	Workers' Comp Ins	6015		
38.	OTHER PAY	6003		
39.				
40	Total Salaries and Employee Benefits **(Lines 29 thru 39)**	Total $		-
41.	Services and Supplies	7000 **		
42.	Agricultural	7001		
43.	Clothing and Personal Supplies	7004		
44.	Telecommunications (phone bill)	7005		
45.	Cost of Supplies Reisssued	7006		
46.	Food	7007		
47.	Household Expense	7009		
34.	Director's Fees	7012		
49.	Maintenance-Equipment	7021		
50.	Maintenance-Bldg & Improvements	7024		
51.	Memberships	7027		
52.	Office Expense	7036		
53.	Professional and Specialized Expense	7043		
54.	Publications and Legal Notices	7059		
55.	Rent & Leases-Equipment	7061		
56.	Rent & Leases-Bldg & Improvements	7062		
57.	Small Tools and Instruments	7065		
58.	District Special Expense	7066		
59.	Training	7073		
60.	Transportation and Travel	7074		
61.	Utilities	7081		
62.	County Tax Admin Fees	7003		
63.	Insurance	7010		
64.	Attorney Fees	7046		
65.	Gas and Oil	7106		
	Contingencies	7432		
	Transfer-out	9100		6,092.00
	Bank Fees	7040		
66.	Total Services and Supplies **(Lines 41 thru 65)**	Total $		**6,092.00**

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

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2025-26

DISTRICT NAME ___Tulare Public Cemetery District

FUND NO___886_____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS	ACCOUNT	**2024-2025 Budget/Actual (Optional)***	**2025-2026 Budget**
BUDGETED EXPENDITURES			
67. Other Charges	7400		
68. Contributions to Other Agencies	7407		
69. Repayment-Long Term Debt (Bonds)	7413		
70. Interest-Long Term Debt (Bonds)	7415		
71. Repayment-Long Term Debt (Other)	7417		
72. Interest-Long Term Debt (Other)	7418		
73. Taxes and Assessments	7425		
74. Other Charges	7428		
75. Total Other Charges **(Lines 67 thru 74)**	Total $		-
Fixed Assets (Specify) ***			
76. Land	8000 ***		
77. Repurchase of Grave Site	8001		
78. Building and Improvements	8100		
79. Equipment	8300		
80.			
81.			
82.			
83. Total Fixed Assets **(Lines 76 thru 83)**	Total $		-
CONTINGENCIES			
84. Appropriation for Contingencies	7432 **(1)**		
85.			
86. Total Contingencies **(Lines 84 thru 86)**	Total $		-

(1) Recommend 15% of total expenditures.

87. **Total Appropriations** **(Lines 40,66,75,83, 86)**	Total $		6,092.00
88. Difference Between Resources and Appropriations **(Line 28 minus Line 87 should be zero)**	$		799,150.00

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Board Approval Date 12-16-25

Board President Signature [signature]

Contact Person Jason Britt

Telephone Number 559-636-5000

Due Date: August 31, 2025 **Email: claims@tularecounty.ca.gov**