

**FISCAL YEAR 2024-25 FINAL BUDGET**

**FINANCING REQUIREMENTS SCHEDULE FOR FUND 202A FAIR OAKS CEMETERY-G**

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	<u>400,000</u>
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	<u>456,900</u>
<u>OBJECT 30 - OTHER FINANCING USES</u>	
<u>LOAN AND LEASE REPAYMENTS</u>	
<u>INTEREST AND PRINCIPLE</u>	<u>Ø</u>
<u>TAXES/LICENSES/ASSESSMENTS</u>	
<u>JUDGEMENTS/DAMAGES</u>	<u>Ø</u>
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	<u>Ø</u>
<u>OBJECT 40 - FIXED ASSETS</u>	
<u>OBJECT 41 - LAND</u>	<u>832,022</u>
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	<u>25,000</u>
<u>OBJECT 43 - EQUIPMENT</u>	<u>150,000</u>
<u>OBJECT 44 - COMPUTER SOFTWARE</u>	<u>Ø</u>
<u>OBJECT 45 - INFRASTRUCTURE</u>	<u>Ø</u>
<u>OBJECT 46 - INTANGIBLES</u>	<u>Ø</u>
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	<u>1,007,022</u>
<u>OBJECT 50 - FUND TRANFERS OUT</u>	
<u>OBJECT 59 - FUND TRANSFER IN</u>	
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE</u>	
<u>OBJECT 80-OTHER COMMODITIES</u>	<u>32,000</u>
<u>PROVISIONS FOR RESERVE INCREASES</u>	
<u>GENERAL RESERVES</u>	
<u>OTHER RESERVES</u>	
<u>TOTAL BUDGETARY REQUIREMENT</u>	<u>1,895,922</u>
<u>TOTAL DIFFERENCE</u>	

<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	<u>978,976</u>
<u>ESTIMATED REVENUE</u>	
<u>RESERVES TO BE DECREAS</u>	
<u>GENERAL RESERVE DECREASE</u>	<u>832,022</u>
<u>ENCUMBRANCE DECREASE</u>	
<u>OTHER RESERVE DECREASE</u>	
<u>TOTAL RESERVES TO BE DECREASED</u>	<u>832,022</u>
<u>FUND BALANCE AVAILABLE DECREASE</u>	
<u>ESTIMATED LONG TEM LOAN PROCEEDS</u>	
<u>TOTAL AVAILABLE FINANCING</u>	<u>1,895,922</u>

**FUND EQUITY SCHEDULE**

<u>RESERVES</u>	<u>BALANCE AS OF 07/01/24</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>ADJUSTED FUND BALANCE</u>
<u>GENERAL</u>	547,098			
<u>ENCUMBRANCE</u>	0			
<u>OTHER</u>	0			
<u>FUND BALANCE AVAILABLE</u>	284,924			
<u>TOTALS</u>	832,022			

APPROPRIATIONS LIMIT  
APPROPRIATIONS SUBJECT TO LIMIT  
OVER/UNDER LIMIT

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET  
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 06/30/24	Computed Est For FY 23-24	Final
<b>FUND</b>	<b>202A</b>	<b>FAIR OAKS CEMETERY-G</b>						
2029202	10111000	SALARIES & WAGES - REGULAR EMPLOY	159,416	180,929	250,000	190,880	190,880	250,000
2029202	10112400	SALARIES & WAGES - COMMISSION & CO	6,200	8,000	8,000	6,700	6,700	8,000
2029202	10113200	SALARIES & WAGES - TIME/ONE HALF - O	2,951	7,372	4,000	5,482	5,482	4,000
2029202	10121000	RETIREMENT - EMPLOYER COST	46,459	55,310	60,000	56,259	56,259	60,000
2029202	10122000	OASDHI - EMPLOYER COST	12,895	15,017	18,000	15,534	15,534	18,000
2029202	10123000	GROUP INS - EMPLOYER COST	43,088	46,561	47,000	41,259	41,259	47,000
2029202	10124000	WORK COMP INS - EMPLOYER COST	8,557	7,860	8,000	8,739	8,739	12,500
2029202	10125000	SUI INS - EMPLOYER COST	336	336	500	336	336	500
		<b>Object 10</b>	<b>279,902</b>	<b>321,385</b>	<b>395,500</b>	<b>325,189</b>	<b>325,189</b>	<b>400,000</b>
2029202	20200500	ADVERTISING/LEGAL NOTICES	0	0	0	0	0	DELETE
2029202	20202900	BUSINESS/CONFERENCE EXPENSE	727	4,939	12,000	2,812	2,812	12,000
2029202	20203500	EDUCATION & TRAINING SERVICE	0	2,570	4,000	4,160	4,160	18,600
2029202	20203800	EMPLOYEE RECOGNITION	2,091	2,655	1,000	1,934	1,934	1,000
2029202	20205100	INSURANCE - LIABILITY	2,761	13,333	14,500	16,410	16,410	25,000
2029202	20206100	MEMBERSHIP DUES	1,368	1,630	1,700	1,708	1,708	1,900
2029202	20207600	OFFICE SUPPLIES	3,043	1,141	3,000	1,900	1,900	3,000
2029202	20208100	POSTAL SERVICES	1,127	942	4,000	616	616	1,000
2029202	20210300	AGRICULTURE/HORTICULTURE SERVICE	2,465	4,018	6,000	905	905	6,000
2029202	20210400	AGRICULTURE/HORTICULTURE SUPPLIE	9,023	7,769	9,000	11,162	11,162	9,000
2029202	20219100	ELECTRICITY	5,522	7,174	8,500	6,025	6,025	8,500
2029202	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	5,008	9,130	5,000	6,099	6,099	6,000
2029202	20219500	SEWAGE DISPOSAL SERVICES	227	692	800	1,073	1,073	500
2029202	20219700	TELEPHONE SERVICE	4,158	6,001	6,300	5,661	5,661	6,300
2029202	20219800	WATER	11,425	12,140	14,500	10,223	10,223	14,500

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET  
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 06/30/24	Computed Est For FY 23-24	Final
2029202	20220500	AUTOMOTIVE MAINTENANCE SERVICE	68	2,435	5,000	1,142	1,142	5,000
2029202	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	2,158	4,793	5,000	3,794	3,794	5,000
2029202	20222600	EXPENDABLE TOOLS	1,373	7,202	4,000	2,129	2,129	6,000
2029202	20223600	FUEL & LUBRICANTS	7,979	8,387	10,000	7,035	7,035	10,000
2029202	20223601	LUBRICANTS	0	0	0	0	0	DELETE
2029202	20227500	RENT/LEASES EQUIPMENT	0	7,019	3,000	4,594	4,594	4,000
2029202	20228100	SHOP EQUIPMENT MAINTENANCE SERVI	1,927	2,545	1,000	2,495	2,495	1,000
2029202	20228200	SHOP EQUIPMENT MAINTENANCE SUPPL	3,840	930	4,000	4,804	4,804	6,000
2029202	20229100	OTHER EQUIPMENT MAINTENANCE SERV	208	0	500	0	0	600
2029202	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	0	797	1,200	475	475	1,500
2029202	20231300	UNIFORM ALLOWANCE	624	737	1,000	835	835	1,000
2029202	20232100	CUSTODIAL SERVICES	0	0	0	0	0	DELETE
2029202	20250500	ACCOUNTING SERVICES	7,650	0	18,000	4,925	4,925	11,000
2029202	20250700	ASSESSMENT / COLLECTIONS SERVICES	12,619	10,830	10,000	12,816	12,816	12,000
2029202	20253100	LEGAL SERVICES	1,900	1,025	2,000	0	0	2,000
2029202	20259100	OTHER PROFESSIONAL SERVICES	12,127	18,607	19,000	15,876	15,876	19,000
2029202	20281201	HARDWARE	1,400	0	0	0	0	DELETE
2029202	20285200	RECREATIONAL SUPPLIES	14,812	31,211	34,000	17,299	17,299	34,000
2029202	20289800	OTHER OPERATING EXPENSE - SUPPLIE	18,774	17,056	25,000	23,283	23,283	25,000
2029202	20289900	OTHER OPERATING EXPENSE - SERVICE	149,066	168,070	170,000	181,166	181,166	200,000
2029202	20293400	PUBLIC WORKS SERVICES	501	0	500	227	227	500
		<b>Object 20</b>	<b>285,971</b>	<b>355,778</b>	<b>403,500</b>	<b>353,582</b>	<b>353,583</b>	<b>456,900</b>
2029202	30323000	LEASE OBLIG RETIRE	13,519	13,519	0	0	0	0
		<b>Object 30</b>	<b>13,519</b>	<b>13,519</b>			<b>0</b>	<b>0</b>
2029202	41410100	LAND	0	0	169,843	0	0	832,022

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET  
SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT**

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 06/30/24	Computed Est For FY 23-24	Final
		Object 41			169,843	0	0	832,022
2029202	42420200	STRUCTURES	14,419	25,000	25,000	0	0	25,000
		Object 42	14,419	25,000	25,000	0	0	25,000
2029202	43430300	EQUIP-SD-NON-RECON	19,174	44,127	50,000	10,249	10,249	150,000
		Object 43	19,174	44,127	50,000	10,249	10,249	150,000
2029202	44440300	COMPUTER SOFTWARE-SPEC DIST	2,046	0	0	0	0	0
		Object 44	2,046				0	0
2029202	80804000	COMMODITIES	26,580	29,719	32,000	32,000	32,000	32,000
		Object 80	26,580	29,719	32,000	32,000	32,000	32,000
	FUNDCENTER 2029202		641,611	789,528	1,075,843	721,020	721,021	1,895,922
	FUND TOTAL 202A		641,611	789,528	1,075,843	721,020	721,021	1,895,922
	DISTRICT TOTAL		641,611	789,528	1,075,843	721,020	721,021	1,895,922

## REVENUE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET SPECIAL DISTRICT (202) - FAIR OAKS CEMETERY DISTRICT

Fund Center	Commitment Item	Description	FY 21-22 History	FY 22-23 History	FY 23-24 Budget	FY 23-24 As Of 06/30/24	Computed Est For FY 23-24	Final
<b>FUND 202A FAIR OAKS CEMETERY-G</b>								
2029202	91910100	PROP TAX CUR SEC	(248,497)	(261,964)	(276,705)	(275,989)	(275,989)	275,989
2029202	91910200	PROP TAX CUR UNSEC	(8,594)	(8,895)	(9,174)	(9,808)	(9,808)	9,808
2029202	91910300	PROP TAX CUR SUP	(9,115)	(10,113)	(7,949)	(6,544)	(6,544)	6,544
2029202	91910400	PROPERTY TAX SECURED DELINQUENT	(1,792)	(1,594)	(1,706)	(2,175)	(2,175)	2,175
2029202	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(321)	(609)	(652)	(722)	(722)	722
2029202	91910600	PROPERTY TAX UNITARY	(3,254)	(3,624)	(3,821)	(3,863)	(3,863)	3,863
2029202	91912000	PROPERTY TAX REDEMPTION	(23)	(29)	0	(9)	(9)	9
2029202	91913000	PROP TAX PR UNSEC	(183)	(95)	(88)	(96)	(96)	96
2029202	91914000	PROP TAX PENALTIES	(110)	(72)	(64)	(49)	(49)	49
		Object 91	(271,889)	(286,995)	(300,159)	(299,255)	(299,255)	299,255
2029202	94941000	INTEREST INCOME	(4,359)	(22,573)	(4,000)	(37,197)	(37,197)	37,197
		Object 94	(4,359)	(22,573)	(4,000)	(37,197)	(37,197)	37,197
2029202	95952200	HOME PROP TAX REL	(2,102)	(2,025)	(1,874)	(1,966)	(1,966)	1,966
		Object 95	(2,102)	(2,025)	(1,874)	(1,966)	(1,966)	1,966
2029202	96969100	CEMETERY SVC	(561,529)	(578,610)	(769,510)	(549,624)	(549,624)	725,182
		Object 96	(561,529)	(578,610)	(769,510)	(549,624)	(549,624)	725,182
2029202	97973000	DONATIONS/CONTRIBUTIONS	(5,212)	(600)	(300)	(814)	(814)	300
		Object 97	(5,212)	(600)	(300)	(814)	(814)	300
	FUNDCENTER	2029202	(845,091)	(890,803)	(1,075,843)	(888,857)	(888,856)	1,063,900
	FUND TOTAL	202A	(845,091)	(890,803)	(1,075,843)	(888,857)	(888,856)	1,063,900
	DISTRICT TOTAL		(845,091)	(890,803)	(1,075,843)	(888,857)	(888,856)	1,063,900

+ 832,022  
Carryover

= 1,895,922

**FIXED ASSETS AND INTANGIBLES TO BE ACQUIRED**

**Fiscal Year 2024-2025**

**District Name: Fair Oaks Cemetery District**

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**LAND: 41410100 – 747,098.00**

- Possible annex downpayment

**STRUCTURES & IMPROVEMENTS: 42420200 – 25,000.00**

- Cubbies / Cremation Plots
- Fence Repairs

**EQUIPMENT: 43430300 – 150,000.00**

- Replace International Dump Truck
- Replace F150 Pick-up Truck
- Replace Golf Carts (2)



# FAIR OAKS CEMETERY DISTRICT

7780 Olive Street Fair Oaks, CA 95628

Phone (916) 966-1613 Fax (916) 966-8921

[www.fairoakscemetery.com](http://www.fairoakscemetery.com)

ESTABLISHED 1902

*"It is our mission to partner with our community to preserve our past & memorialize our future"*

Guillermo Barron  
District Manager  
Mysti Lingenfelter  
Office Manager  
Gonzalo Vega  
District Foreman

**BOARD OF TRUSTEES**  
Pete Schroeder-Chairman  
Carolyn Flood-Vice Chairman  
Bob Clouse  
Patricia Vogel  
Albert D. Neufeld

## RESOLUTION 2025-02

### BUDGET ADOPTION RESOLUTION BEFORE THE GOVERNING BOARD OF THE FAIR OAKS CEMETERY DISTRICT

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed final budget for 2024-25 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Health & Safety Code, the Final budget for the Fiscal Year 2024-25, be and is hereby adopted in accordance with the followings:

(1) Salaries and Employees Benefits	\$ 400,000
(2) Services and Supplies	\$ 456,900
(3) Other Charges	\$ 0.00
(4) Fixed Assets	
(A) Land	\$ 832,022
(B) Structures and Improvements	\$ 25,000
(C) Computer Software	\$ 0.00
(C) Equipment	\$ 150,000
(5) Expenditure Transfers	\$
(6) Contingencies	\$
(7) Other Commodities	\$ 32,000
(8) Provision for Reserve Increases	\$
<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 1,895,922</b>

BE IF FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available and Property Taxes.

BE IT FURTHER RESOLVED that the final budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitation attached hereto and by reference made a part hereof.



# FAIR OAKS CEMETERY DISTRICT

Guillermo Barron  
District Manager  
Mysti Lingenfelter  
Office Manager  
Gonzalo Vega  
District Foreman

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**BOARD OF TRUSTEES**  
Pete Schroeder-Chairman  
Carolyn Flood-Vice Chairman  
Bob Clouse  
Patricia Vogel  
Albert D. Neufeld

## RESOLUTION 2025-01

On a motion by Trustee Clouse seconded by Trustee Vogel, the foregoing resolution was passed and adopted this 11th day of June 2024, by the following vote to wit:

Ayes: Clouse, Vogel, Flood, Neufeld, Schroeder

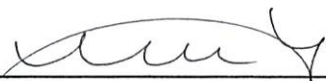
Noes: 0

Absent: 0

Abstain: 0

Attested by:

FAIR OAKS CEMETERY DISTRICT

  
\_\_\_\_\_  
Clerk of the Board

  
\_\_\_\_\_  
Board Chair