

Kern County Cemetery Dist #1

P. O. Box 354
Shafter, Ca 93263

Adopted Budget 2026-2027

FY 2026-2027 Budget Projection

REVENUES

AT NEED BURIAL REVENUE

SCHEDULE D - OTHER SERVICES		
4-1010	Lot - Burial	\$70,527
4-1015	Niche	\$5,434
4-1030	Crypt	\$37,950
4-1047	Over/Size Crypt	\$110
4-1050	Handling Fee	\$34,788
4-1060	Open/Close Grave	\$108,004
4-1070	Marker Placement	\$32,368
4-1073	Memorialization	\$110
4-1075	Bench Placement	\$880
4-1080	Use of Equipment	\$18,728
4-1090	Non-Resident	\$30,415
4-1100	Saturday/Holiday Service	\$25,850
4-1110	Lot Transfer	\$572
4-1120	Cremation Vault	\$4,268
4-1130	Cremation Vault/2nd Burial	\$770
4-1140	Baby Liner	\$193
4-1145	Youth Vault	\$0
4-1150	Large Baby Vault	\$248
4-1160	Special Baby	\$413
4-1170	Double Depth Crypt	\$49,500
4-1175	Pre-installed Companion Crypt	\$2,255
4-1210	Burial Over-Time	\$242
4-1220	Disinter	\$0
4-1230	Miscellaneous	\$913
		\$424,534

NON-OPERATING REVENUES

4-4600	Donations Received	
8-5110	Interest - M & O Fund	\$45,510
8-5120	Interest - Endowment Fund	\$102,485
8-5130	Interest - Contract Sales Fund	\$226,960
8-5140	Interest - Land Reserve Fund	\$11,915
8-5160	Interest - WestAmerica-Cking	\$47
8-6120	Gain on Sale of Investment	\$0
8-6125	Gain on Sale - Contract	\$0
8-6130	Miscellaneous	\$4,239
8-6135	Empl. Contr. - PERS	\$39,551
8-6140	House Rental	\$0
8-6160	Wasco Land Rent	\$0
8-6170	Shafter Land Rent	\$5,250
8-6190	Property Tax Revenue	\$1,325,870
		\$1,761,830

OPERATING AND NON-OPERATING REVENUE	\$2,186,364
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EXPENSES

INVENTORY EXPENSE

5-1000		
5-1020	Liner	\$946
5-1030	Crypt-30x86x25"	\$27,004
5-1040	O/S Crypt-36x96x27"	\$738
5-1050	Vault	\$4,122
5-1060	Double Depth Crypt	\$32,968
5-1080	Special Baby-14x31x13"	\$572
5-2020	Beige Fibrelyte Urn U813	\$0
5-2030	Gray Fibrelyte Urn U7108	\$110
5-2035	Uni. Urn Vlt-Marbleon10x13x10"	\$3,276
5-2040	Vases	\$16,779
5-2050	Memorial Flags	\$1,796
5-2080	Freight	\$5,418
5-2999	Inventory Adjustments	\$10,000
TOTAL INVENTORY EXPENSE		\$103,730

MAINTENANCE AND OPERATIONS EXPENSE

5-5010	Building Maintenance	\$1,500
5-5020	Equipment Opr.-Gas,Oil, etc.	\$25,120
5-5040	Equipment Repair	\$20,000
5-5050	Landscape Maintenance	\$35,000
5-5060	Miscellaneous/Customer	\$500
5-5070	Miscellaneous Maintenance	\$4,500
5-5090	Operating Supplies	\$15,000
5-6000	Operating Expense/Cement	\$4,000
5-6010	Opr.Expense/Herbicides	\$1,800
5-6040	Wasco-SWID 9.3-15S	\$6,300
5-6045	Shafter Outlet 1.5-1.0-6-A	\$360
5-6050	Salaries & Wages	\$359,954
5-6060	Small Equipment Purchase	\$5,000
5-6065	Small Tool Purchase	\$1,500
5-6070	Uniform Expense	\$3,500
5-6080	Utilities/Pump	\$55,816
5-6090	Utilities/Water Meter	\$4,000
5-7010	Truck Repair	\$4,000
5-7020	Burial Equipment Repair	\$2,000
TOTAL M&O EXPENSE		\$549,851

ADMINISTRATION & GEN EXPENSE

6-1010	County of Kern-Finance Charge	\$1,000
6-1020	Miscellaneous	\$750
6-1030	Salaries & Wages	\$190,793
6-1050	Office Supplies	\$7,314
6-1060	Other Office	\$31,059
6-1080	Postage	\$1,500
6-1090	Audit	\$29,334
6-1095	Professional Services	\$6,000
6-1100	Telephone	\$3,000
6-1110	First Aid Supplies	\$30
6-1120	Cellular Phone	\$2,000
6-1130	Travel	\$5,000
6-1140	Utilities	\$20,000
6-1150	Vehicle Allowance	\$6,000
6-1160	Bldg. Maintenance	\$5,000
6-1175	Landscape Maintenance	\$2,500
6-1180	Janitorial Expense	\$1,800
6-1190	Lease Agreements	\$19,000
6-1200	Office Equipment Expense	\$1,000
6-1310	Internet/Computer Software	\$15,000
6-1400	Merchant Bnkcd	\$7,000
6-2210	Employee Health Insurance	\$215,000
6-2220	PERS - Contributions	\$50,000
6-2225	PERS - UAL	\$155,096
6-2230	Payroll Taxes	\$45,000
6-2250	Workers' Compensation Ins.	\$28,199
6-2255	Property Insurance Premium	\$25,000
6-3010	Directors Fee	\$3,600
6-3020	Taxes/Assessments	\$20,000
6-3030	Penalty	\$0
TOTAL ADMIN AND GENERAL EXPENSE		\$896,975

TOTAL EXPENSE - INV, M&O, ADMIN	\$1,550,556
TOTAL REVENUE - UNRESTRICTED OP AND	\$2,186,364

NET REVENUE OVER EXPENSE	\$635,808
TRANSFER TO CAPITAL IMPROVEMENT FUND	\$635,808