

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
CEMETERY DISTRICTS BUDGET WORKSHEET - FINANCING SOURCES -SCHEDULE A
FISCAL YEAR: **2026/27**
DISTRICT NAME: **Davis Cemetery District**
FUND NO: **7010**

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE
400100	PROP TAXES-CURRENT SECURED	\$312,000
400101	PROP TAXES-CURRENT UNSECURED	\$4,220
400111	PROP TAXES-PRIOR UNSECURED	\$67
400121	SUPPLEMENTAL PROP TAXES PRIOR	\$4,374
403100	INVESTMENT EARNINGS-POOL	\$42,300
403214	RENTS & CONCESSIONS - OTHER	\$0
410050	ST-HIGHWAY PROPERTY RENTALS	\$3
410250	ST-HOMEOWNERS PROP TAX RELIEF	\$1,481
430000	OTHR-IN-LIEU TAXES	\$0
430001	OTHR-IN-LIEU TX-RDA PASS THRU	\$71,000
440590	OTH CHRG FR SVC-BURIAL	\$140,000
440690	OTHER CHARGES FOR SERVICES	\$40,000
450000	OTHER SALES - TAXABLE	\$30,000
450001	OTHER SALES - BURIAL PLOTS	\$235,000
450302	OTH MISC-DONATION	\$8,600
450900	OTHER MISC INCOME	\$16,000
470000*	TRANSFER IN	
	TOTAL REVENUE	\$905,045
	ESTIMATED FUND BALANCE AVAILABLE @ July 1, 2026 \$	
	USE OF FB: GENERAL RESERVE JUNE 30, 2027	\$115,289
	USE OF FB: EQUIP REPL RESERVE JUNE 30, 2027	
	USE OF FB: _____ RESERVE JUNE 30, 2027	
	TOTAL FINANCING SOURCES	\$1,020,334

* OFFSET 540500 OPERATING TRANSFER OUT IN ENDOWMENT FUND

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
CEMETERY DISTRICT BUDGET WORKSHEET - FINANCING USES -SCHEDULE B
FISCAL YEAR: **2026/27**
DISTRICT NAME: **Davis Cemetery District**
FUND NO: **7010**

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS
500100	REGULAR EMPLOYEES	\$447,304
500110	EXTRA HELP	\$0
500120	OVERTIME	\$10,000
500160	LEAVE BUYOUT	\$0
501100	RETIREMENT	\$58,500
501110	SOCIAL SECURITY TAX	\$27,733
501120	FICA/MEDICARE	\$6,486
501130	HEALTH INSURANCE	\$114,774
501150	OPEB - RETIREE HEALTH INSURANCE	\$14,131
501170	UNEMPLOYMENT INSURANCE	\$3,300
501180	WORKERS' COMPENSATION INSURANCE	\$8,332
	TOTAL SALARY & BENEFITS	\$690,560
510010	CLOTHING & PERSONAL SUPPLIES	\$3,500
510020	COMMUNICATIONS	\$0
510030	FOOD	\$4,000
510040	HOUSEHOLD EXPENSE	\$9,600
510051	INSURANCE-PUBLIC LIABILITY	\$13,424
510052	INSURANCE-FIRE & EXTENDED	\$0
510053	INSURANCE-OTHER	\$3,100
510070	MAINTENANCE-EQUIPMENT	\$35,000
510071	MAINTENANCE-BUILDG IMPROVMNTS	\$40,000
510090	MEMBERSHIPS	\$6,900
510100	MISCELLANEOUS EXPENSE	\$7,000
510102	MISC EXP-CREDIT CARD SVC CHRGS	\$8,700
510110	OFFICE EXPENSE	\$8,500
510111	OFFICE EXP-POSTAGE	\$150
510112	OFFICE EXP-PRINTING	\$550
510113	EMPLOYEE RECOGNITION	\$3,000
510130	INVENTORY PURCHASES	\$13,000
510250	PROF & SPEC SVC-ARCHITECTURAL	\$0
510251	PROF & SPEC SVC-AUDITG & ACCTG	\$6,000
510253	PROF & SPEC SVC-ENGINEERING SVC	\$53,000
510252	PROF & SPEC SVC-INFO TECH SVC	\$14,000
510255	PROF & SPEC SVC-DENTAL / LAB	\$750
510256	PROF & SPEC SVC-LEGAL SVC	\$1,500
510275	PROF & SPEC SVC-OTHER	\$8,000
510140	BOARD MEETING STIPENDS	\$0
510160	PUBLICATIONS AND LEGAL NOTICES	\$0
510170	RENTS AND LEASES - EQUIPMENT	\$1,500
510180	TRAINING	\$1,700
510190	MINOR EQUIPMENT	\$12,000
510288	SPEC DPT EXP-OTHER	\$11,000
510200	TRANSPORTATION AND TRAVEL	\$2,500
510220	UTILITIES	\$18,000
	TOTAL SERVICES AND SUPPLIES	\$286,374
526020	TAXES AND ASSESSMENTS	
526601	PAYMENTS TO OTHER GOV INSTITUTIONS	\$800
530010	EASEMENTS-NON DEPRECIABLE	
530020	IMPROV OTHER THAN BUILDINGS	\$42,600
530021	BUILDINGS & IMPROVEMENTS	

	TOTAL OTHER CHARGES	\$43,400
530070	EQUIPMENT	
	TOTAL FIXED ASSETS	\$0
590100	APPROP FOR CONTINGENCY	
	TOTAL APPROPRIATIONS	\$1,020,334
	CONTRIBUTIONS TO FB: GENERAL RESERVE JUNE 30, 2027	
	CONTRIBUTIONS TO FB: EQUIP REPLACEMENT RESERVE June 30, 2027	
	CONTRIBUTIONS TO FB: _____ RESERVE June 30, 2027	
	TOTAL FINANCING USES*	\$1,020,334

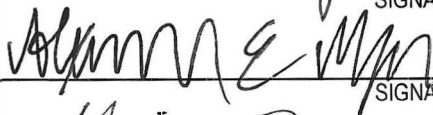
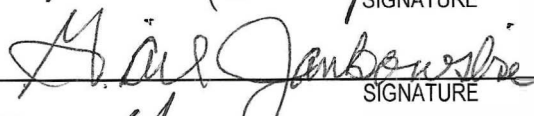
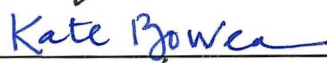
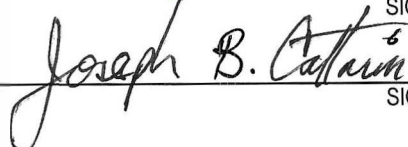
CHECK FIGURE: TOTAL FINANCING SOURCES MUST EQUAL TOTAL FINANCING USES

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* INDICATE THIS AMOUNT IN MINUTES

** ATTACH COPY OF MINUTES

APPROVALS:

	SIGNATURE	06/17/026	DATE
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YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
CEMETERY DISTRICTS BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A
FOR ENDOWMENT FUND ONLY
FISCAL YEAR: **2026-2027**
DISTRICT NAME: **Davis Cemetery District**
FUND NO: **7011**

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE
403100	INVESTMENT EARNINGS - POOL	\$50,000
440591	OTH CHRG FR SVC - BURIAL ENDWMNT	\$40,000
	TOTAL REVENUE	\$90,000
	ESTIMATED FUND BALANCE AVAILABLE JULY 1, 2026 \$	
	TOTAL FINANCING SOURCES	\$90,000

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS
510071	MAINTENANCE - BUILDG IMPROVMNTS	
540500*	TRANSFERS OUT	\$0
	TOTAL APPROPRIATIONS/FINANCE USES	\$0

CHECK FIGURE: TOTAL FINANCING SOURCES MUST EQUAL TOTAL FINANCING USES

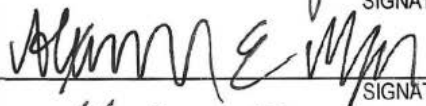
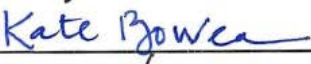
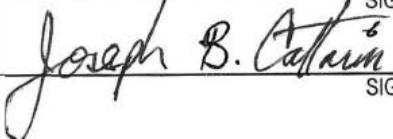
90,000.00

* OFFSET 405100 OPERATING TRANSFER IN, OPERATING FUND

* INDICATE THIS AMOUNT IN MINUTES

** ATTACH COPY OF MINUTES

APPROVALS:

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Date: June 17, 2026

Time: 3:00 pm

Location: 820 Pole Line Rd, Davis, CA 95618

Board of Trustees: Chairperson Kate Bowen, Vice Chairperson Stephen Souza Board Members: Gail Jankowski, Ro Mottsmith, Alex Meyer, and Joseph Cattarin

Staff: District Manager Jessica Smithers

Public: Oliver Snow, Deputy Yolo County Supervisor

Closed Session

I. Call to Order **3:00pm**

II. Employee Performance Review / Compensation Consideration

III. Adjournment **3:05pm**

Open Session

I. Call to Order **3:06pm**

II. Approval of the Agenda **(5-0-0)**

III. Trustee Announcements

a. Conflict of interest

None.

IV. Public comment

None.

V. Approval of the Minutes **(5-0-0)**

VI. Informational Items

a. District Manager Report

Presented and received.

b. Staffing Update

The District Manager provided a staffing update regarding the May 4, 2026, resignation of Dylan Weiss, the temporary staffing measures implemented to fill the vacancy, the recruitment of a permanent replacement, and the introduction of our newest Groundskeeper, Michael Sagami.

VII. Action Items

a. Report our of Closed Session – Employee Performance Review/Compensation Consideration

Trustees Bowen and Mottsmith presented the District Manager's performance evaluation during closed session and recommended that a 3.2% cost-of-living adjustment (COLA) be awarded effective July 1, 2026.

Motion to approve 3.2% COLA effective July 1, 2026. Alex Meyer 1st, Gail Jankowski 2nd, **(5-0-0)**

b. 2025-26 Preliminary Budget Adjustments

The District Manager presented the 2025-26 preliminary budget adjustments, as of June 08, 2026.

Motion to approve the preliminary budget adjustments with the understanding the final adjustments will change based on June final revenue and expenditures. Stephen Souza 1st, Ro Mottsmith 2nd, **(5-0-0)**

c. 2025-26 Salary and benefits Budget Modification.

In August 2025, with the support of Board leadership, the staffing structure was modified to bring Artemis Riley on as a full-time Groundskeeper and to recruit a Family & Business Coordinator at 75% of a full-time position. These staffing changes were implemented after the 2025–26 budget had been approved and therefore resulted in adjustments to all salary and benefits account categories.

Motion to approve a budget modification to move funds from general reserves to the salary and benefits category of the 2025-26 budget to cover any overages caused by the staffing changes implemented after the 2025-26 budget was finalized. Ro Mottsmith 1st, Alex Meyer 2nd, **(5-0-0)**

d. 2026-27 District Fees

Based on the 2025 LAFCO report, the budget subcommittee recommended that fees remain unchanged for the 2026-27 fiscal year, with the exception of weekend burial fees. Following a review of overtime hours, staff are spending on average, a similar amount of time conducting a weekend full-body burial as they do for a cremation burial. Based on this finding, the Subcommittee recommends revising weekend burial fees to a flat rate of \$1,000 for all weekend interments. This would replace the current tiered structure of \$1,000 for casket burials, \$750 for cremation burials, and \$650 for niche interments.

Motion to approve the 2026-27 District Fees as presented. Stephen Souza 1st, Gail Jankowski 2nd, **(5-0-0)**

e. 2026-27 District Budget

The Budget Subcommittee and District Manager presented the 2026-27 draft budget and answered questions from the Trustees.

Motion to approve the 2026-27 District Budget as presented, in the amount of \$1,020,334. Ro Mottsmith 1st, Alex Meyer 2nd, **(5-0-0)**

f. 2026-28 Chair and Vice Chair Appointments

In August 2025, the Board voted to extend the terms of the Chair and Vice Chair positions to two years. Based on that action, the District Manager sought confirmation as to whether Trustees Bowen and Souza were entering the second year of their terms. The Board confirmed that the 2026–27 fiscal year marks the beginning of Trustees Bowen's and Souza's terms; therefore, no further action was taken.

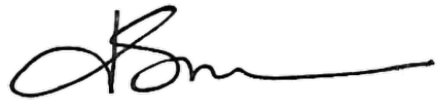
g. August 2026 Board Meeting – Change to Retreat

During the April 2026 meeting, it was discussed, potentially turning the August board meeting into a Board Retreat, if needed. Board discussion occurred.

Motion to change the August 19, 2026, board meeting to a retreat, beginning at 3pm. Alex Meyer^{1st}, Gail Jankowski 2nd, **(5-0-0)**

Adjournment 4:47pm

Next meeting date is set for Wednesday, August 19, 2026

A handwritten signature in black ink, appearing to be "Bowen", written in a cursive style.