

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF TRUSTEES OF THE MONTICELLO PUBLIC CEMETERY DISTRICT ADOPTING THE DISTRICT'S RECOMMENDED BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the Monticello Public Cemetery District (“MPCD”) is a special district of the State of California located wholly within the boundaries of Napa County that is organized under the Public Cemetery District Law (Public Cemetery District Law; Health and Safety Code sections 9000, et seq.); and

WHEREAS, as authorized by California Health and Safety Code section 9026, the Napa County Board of Supervisors appointed itself to be the Board of Trustees of MPCD (the “Board”); and

WHEREAS, California Health and Safety Code section 9070 provides that on or before August 30, of each year the Board shall adopt a recommended budget which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with section 1031.1) of, and Article 1 (commencing with section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations; and

WHEREAS, California Code of Regulations, title 2, sections 1111.12 and 1121 provide that pursuant to Government Code section 53065, districts for which the governing body is the county board of supervisors or the county fiscal officers are *ex officio* officers of the district are subject to the budget provisions of Government Code sections 29000 et seq.; and

WHEREAS, on May 21, 2026, notice of a public hearing on the recommended budget was published in a newspaper of general circulation throughout Napa County containing the information required by Government Code section 29080; and

WHEREAS, the recommended budget of MPCD for fiscal year 2026-2027 has been prepared, made available for distribution, and distributed on or before May 29, 2026, in the manner required by law; and

WHEREAS, hearings have been held by the Board at the time, place and manner described in the published notice to consider and discuss the items of the recommended budget, there are no requests or applications on file with the Board for further hearings, the Board has declared the hearing concluded, and it is now the time to adopt the recommended budget for MPCD for fiscal year 2026-2027.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board as follows:

1. The Board hereby finds and determines that the foregoing recitals are true and correct.

2. The recommended budget, after making any revisions of, deductions from, or increases or additions to, the recommended budget during the budget hearings, including changes adopted by the Board during the budget hearings, is hereby adopted as the budget of MPCD for fiscal year 2026-2027, including the approved appropriations by general class, the capital assets, the reserves by funds and purpose, and the documents which by reference show in detail the approved appropriations, revenues, and other methods of financing in the budget as finally determined are hereby approved and incorporated by reference herein.

3. The total financing requirements, including decreases and increases to obligated fund balance, for fiscal year 2026-2027 are as follows:

Fund 2860 Division 28600 Monticello Public Cemetery District	\$112,742
Fund 2860 Division 28610 Monticello Public Cemetery District – Endowment	<u>42,590</u>
Fund 2860 Total	\$155,332

4. Pursuant to California Government Code Section 29125, the Napa County Public Works Director, acting as the MPCD Engineer (the “Engineer”), is authorized to approve transfers and revisions of appropriations within a budget unit if the overall appropriations of the budget unit are not increased as detailed in the Napa County Policy for Budgetary Controls, and that the following internal service charges shall be controlled by line item:

51405	Workers Compensation
51605	Other Post Employment Benefit Charges
52130	Information Technology Service (ITS) Charges
52131	ITS Communication Charges
52132	ITS Records Management Charges
52510	Maintenance – B&I, Public Works Charges
52700	Liability Insurance
52906	Fleet Charges
56200	Indirect Cost Allocation

5. Any capital asset(s) not authorized by the Board during the recommended budget hearing process will be presented to the Board by the Engineer for approval.

6. Pursuant to California Government Code section 29093, the Auditor shall ensure that a copy of the adopted budget for MPCD for fiscal year 2026-2027 in the format prescribed by the Controller of the State of California shall be filed with the Secretary of the Board and the State Controller in the manner required by law not later than December 1, 2026.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED
by the Board of Trustees of the Monticello Public Cemetery District at a regular meeting held on
the 23rd day of June 2026 by the following vote:

AYES: TRUSTEES _____

NOES: TRUSTEES _____

ABSTAIN: TRUSTEES _____

ABSENT: TRUSTEES _____

AMBER MANFREE, Chair of the
Board of Trustees,
Monticello Public Cemetery District

APPROVED AS TO FORM
Office of County Counsel

APPROVED BY THE MONTICELLO
PUBLIC CEMETERY DISTRICT
BOARD OF TRUSTEES

ATTEST: NEHA HOSKINS
Clerk of the Board of Supervisors

By: Sheryl L. Bratton
County Counsel

Date: _____
Processed By:

By: _____

Date: June 9, 2026

Deputy Clerk of the Board