

Meeting adjourned at _____. The Next **Regular Board Meeting** to be held at 5:30 p.m., Monday, July 24, 2023, at the Oak Hill Memorial Park office. **Please submit additions or changes to this agenda to the district office not later than 4:00 p.m., Friday, July 21, 2023.**

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Agenda Item # E

Budget Process

Budgeting is a critical aspect of the district's financial planning that provides a roadmap to achieving the district's financial goals. The district's budget serves as a translating tool to help guide the financial making decision throughout the year.

The proposed budget presented is a comprehensive estimation/forecast of what the district's expenses and revenues are anticipated for fiscal year 2023 – 2024. The budget includes both revenue guidance and expense estimates, each being derived from historical results adjusted for assumptions for the future.

Unforeseen problems often interrupt the regular district's budget. COVID-19 is a great example of interruptions. The presented budget was developed with the potential of an increase of burial service (compared to pre-covid burial services). The total burial services for FY 22-23 are 501, a decrease of 1.57% (8 burial services) compared to FY 21-22 of 509.

During FY 22-23 the district experienced an increase in sales that are more in line with pre-COVID-19 sale numbers, FY 19-20 405, FY 18-19 427 (See historical data on handouts). I determined that it was fiscally responsible to forecast the sales slightly less than FY 22-23 interments. *Note: The total number of interments performed for the FY include the PN sales of interments therefore, the operating budget is never forecast for the total number of interments for the year. Every line item is forecast differently for the year.*

It is strongly recommended that the district review the annual budget at the half-point of the FY to make any necessary amendments to the budget and to update the annual budget if necessary.

Agenda Item # F

A brief review of the financial report for FY 22-23 (July 1, 2022, to June 30, 2023).

Total Cemetery Income for FY 22-23 approximately exceeded the budget by \$660,906.74. This was due primarily from the conservative forecast of burial services. 501 interments were performed in FY 22-23, down 1.57% or 8 burial services from the previous year. *Note: FY 19-20 ended the year with 405 interments, this number represented the pre COVID-19-time frame. Compared to FY 22-23, the interments increased 23.7% or 96 interments.*

Total Operating Expenses under-ran budget by \$115,678.78. The two-line items that largely contributed were the Payroll Expense and Water items. The district experienced a shortage of staff during the FY, this was the main factor for the savings in payroll.

The total approximate Net Income for FY 22-23 \$776,585.52 - Excellent!

I recommend this year to move any excess money from the General Operating Fund to the Capital Outlay Fund in December 2023 or January 2024. The moving of any excess money can be made at the midpoint of the year (December or January) at this point the district will have a healthier indication on where the district sales stand.

The district normally pays out approximately \$130,000 to \$140,000 in monthly expenses. Depending on the sales for the month, and the property tax apportionment deposit, the district will need to have access to the excess money to cover the monthly expenses.

Below is the balance for our General Operating Fund. See balance sheet.

General Operating Fund Balance: **\$1,491,941.57.**

North County Cemetery District 2022-2023

Revenues and Expenses

July 1, 2022 through June 30, 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1-7100 · Prop Tax General	1,028,705.30	930,000.00	98,705.30	110.6%
1-8010 · Sale Burial Rights	382,156.86	240,750.00	141,406.86	158.7%
1-8150 · Opening/Closing	403,406.00	299,600.00	103,806.00	134.6%
1-8250 · Sale Vault/Liner	131,454.00	73,295.00	58,159.00	179.3%
1-8310 · Non-Resident/Taxpayer Fee	113,970.00	63,130.00	50,840.00	180.5%
1-8320 · Set Marker/Flat/Up Headstone	133,235.00	55,239.00	77,996.00	241.2%
1-8340 · Engraving Urn Vault/Ceno	24,698.00	17,450.00	7,248.00	141.5%
1-8350 · Setting Vault/Liner	82,365.00	51,660.00	30,705.00	159.4%
1-8710 · Interest - General Operating	24,379.80	0.00	24,379.80	100.0%
1-8740 · Administration Fee	33,100.00	20,000.00	13,100.00	165.5%
1-8750 · Miscellaneous	23,708.97	1,500.00	22,208.97	1,580.6%
1-8910 · Preneed Interfund Transfer In	600,000.00	600,000.00	0.00	100.0%
1-9000 · Discount	-907.10	0.00	-907.10	100.0%
Total Income	3,013,530.74	2,352,624.00	660,906.74	128.1%
Expense				
1-1100 · Payroll Expenses	1,196,692.06	1,250,290.00	-53,597.94	95.7%
1-2300 · Workers Compensation Insurance	36,167.86	37,500.00	-1,332.14	96.4%
1-2500 · Retirement Annuity	52,752.91	57,298.00	-4,545.09	92.1%
1-2900 · Other Employee Benefits	117,525.36	161,628.00	-44,102.64	72.7%
1-3110 · Office Expense	15,416.78	25,000.00	-9,583.22	61.7%
1-3120 · Clothing/Personal Supplies	22,566.21	24,000.00	-1,433.79	94.0%
1-3210 · Small Tools & Instruments	2,543.76	2,500.00	43.76	101.8%
1-3910 · Dumpster/Cleaning Supplies	23,105.69	12,000.00	11,105.69	192.5%
1-4190 · Travel & Transportation	14,993.62	16,000.00	-1,006.38	93.7%
1-4210 · Dues and Memberships	12,301.33	14,000.00	-1,698.67	87.9%
1-4310 · Insurance-Liability/Property	36,220.70	37,000.00	-779.30	97.9%
1-4410 · Gas/Fuel	23,840.51	22,000.00	1,840.51	108.4%
1-4420 · Electric	55,368.73	60,000.00	-4,631.27	92.3%
1-4430 · Water	158,423.68	190,000.00	-31,576.32	83.4%
1-4450 · Pest Control	26,185.00	17,000.00	9,185.00	154.0%
1-4510 · Rents & Leases	2,713.11	2,500.00	213.11	108.5%
1-4540 · Maintenance of Grounds	61,309.35	45,000.00	16,309.35	136.2%
1-4550 · Maintenance of Equipment	50,782.63	44,000.00	6,782.63	115.4%
1-4560 · Maintenance of Structures	28,820.07	34,000.00	-5,179.93	84.8%
1-4610 · Legal	15,325.79	38,104.00	-22,778.21	40.2%
1-4620 · Professional/Special Services	14,753.14	18,000.00	-3,246.86	82.0%
1-4630 · Audit	9,500.00	12,500.00	-3,000.00	76.0%
1-4640 · Accountant	21,899.38	28,104.00	-6,204.62	77.9%
1-4670 · Webmaster/Advertising	5,526.57	2,500.00	3,026.57	221.1%
1-4690 · Software License	10,039.24	11,200.00	-1,160.76	89.6%
1-4720 · Postage	815.92	1,000.00	-184.08	81.6%
1-4730 · Telephone/Internet	13,489.25	13,500.00	-10.75	99.9%
1-4810 · Board Compensation	5,100.00	7,000.00	-1,900.00	72.9%
1-4910 · Repurchases	14,933.67	15,000.00	-66.33	99.6%
1-4920 · Vault/Liner Expense	79,769.00	47,000.00	32,769.00	169.7%
1-4930 · Marker Setting Expense	26,554.50	25,000.00	1,554.50	106.2%
1-4940 · Engraving Urnvault/Cenotaph	26,508.84	26,000.00	508.84	102.0%
1-4950 · Refund	2,262.07	10,000.00	-7,737.93	22.6%
1-4960 · Credit Card Fees	36,950.53	35,000.00	1,950.53	105.6%
1-4990 · Misc. Expense	15,787.96	11,000.00	4,787.96	143.5%
Total Expense	2,236,945.22	2,352,624.00	-115,678.78	95.1%
Net Ordinary Income	776,585.52	0.00	776,585.52	100.0%

North County Cemetery District
Balance Sheet
 As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1-9120 · General OP County Fund 44000	1,491,929.57
2-9122 · Preneed County Fund - 44450	4,031,432.26
2-9202 · Investment TIAA	263,643.08
2-9214 · Stifel OH PN - 0794	1,200,129.78
2-9215 · Stifel SM PN - 8998	879,248.19
3-9123 · EC Interest County Fund - 44001	517,540.86
3-9124 · EC Princ County Fund - 43500	3,202,644.82
3-9210 · Stifel OH EC Interest -0629	90,241.80
3-9211 · Stifel SM EC Interest - 2698	25,142.96
3-9212 · Stifel OH EC - 1874	1,384,294.23
3-9213 · Stifel SM EC - 4555	287,865.93
4-9121 · Cap Outlay Fund - 44005	1,043,331.52
9100 · NCCD- CBT Main Bank Account 881	373,079.15
9110 · NCCD - CBT Deposit Account 611	
9111 · Preneed CBT - OH	114,891.00
9113 · Cash Endow Care/Pri - OH	27,405.00
9110 · NCCD - CBT Deposit Account 611 - Other	96,520.58
Total 9110 · NCCD - CBT Deposit Account 611	238,816.58
Total Checking/Savings	15,029,340.73
Accounts Receivable	
1-9200 · Taxes Receivable	6,053.27
11000 · Accounts Receivable	96,309.24
2-1097 · Contracts Receivable PN	60,326.71
Total Accounts Receivable	162,689.22
Other Current Assets	
1-9150 · G County FMV	32,974.26
11009 · Previous Accounts Rec. Osiris	-84,925.14
12000 · Undeposited Funds	25,324.35
13700 · Payroll Service Customer Asset	-301.96
2-9150 · PN County FMV	-94,160.45
2-9205 · Interest Receivable - PN	13,534.93
3-9150 · EC County FMV	-12,536.72
3-9205 · Interest Receivable - EC	11,818.48
4-9150 · CO County FMV	-70,477.66
Total Other Current Assets	-244,698.43
Total Current Assets	14,947,331.52
Fixed Assets	
9-1001 · Land	2,591,506.27
9-1003 · Structures and Improvements	
9-1010 · Accum. Depreciation Structures	-5,566,276.73
9-1003 · Structures and Improvements - Other	6,150,421.26
Total 9-1003 · Structures and Improvements	584,144.53
9-1004 · Equipment	
9-1011 · Accum. Depreciation Equipment	-485,919.70
9-1004 · Equipment - Other	806,486.16
Total 9-1004 · Equipment	320,566.46
Total Fixed Assets	3,496,217.26
TOTAL ASSETS	18,443,548.78

North County Cemetery District
Balance Sheet
 As of June 30, 2023

	<u>Jun 30, 23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1-9510 · Salaries Payable YE	49,037.82
1-9520 · Vendors Payable	102,141.60
1-9580 · CBT Error Account	1,932.25
24000 · Payroll Liabilities	
24001 · Employee Contribution	20.00
24000 · Payroll Liabilities - Other	<u>-792.29</u>
Total 24000 · Payroll Liabilities	-772.29
25500 · Sales Tax Payable	4,433.39
4-9521 · Capital Outlay Vendor Payable	<u>39,189.48</u>
Total Other Current Liabilities	195,962.25
Total Current Liabilities	195,962.25
Long Term Liabilities	
9-2001 · Compensated Absences	27,754.87
9-2010 · Capital One Loan - <i>CONSERVANCY LAND BALANCE</i>	<u>847,686.00</u>
Total Long Term Liabilities	875,440.87
Total Liabilities	1,071,403.12
Equity	
2-3000 · PN Fund Balance	6,144,941.00
3-3000 · EC Fund Balance	4,967,863.00
30000 · Opening Balance Equity	1,482,307.04
32000 · Retained Earnings	682,304.78
4-3000 · CO Fund Balance	462,052.00
9-3000 · Fund Balance GASB 34	2,504,574.08
Net Income	<u>1,128,103.76</u>
Total Equity	17,372,145.66
TOTAL LIABILITIES & EQUITY	<u>18,443,548.78</u>

North County Cemetery District
Profit & Loss
 July 2022 through June 2023

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
1-7100 · Prop Tax General	1,028,705.30
1-8010 · Sale Burial Rights	382,156.86
1-8150 · Opening/Closing	403,406.00
1-8250 · Sale Vault/Liner	131,454.00
1-8310 · Non-Resident/Taxpayer Fee	113,970.00
1-8320 · Set Marker/Flat/Up Headstone	133,235.00
1-8340 · Engraving Urn Vault/Ceno	24,698.00
1-8350 · Setting Vault/Liner	82,365.00
1-8710 · Interest - General Operating	24,379.80
1-8740 · Administration Fee	33,100.00
1-8750 · Miscellaneous	23,708.97
1-8910 · Preneed Interfund Transfer In	600,000.00
1-9000 · Discount	-907.10
3-8711 · Interest - Endow Care - OH	33,258.91
Total Income	3,013,530.74
Expense	
1-1100 · Payroll Expenses	1,196,692.06
1-2300 · Workers Compensation Insurance	36,167.86
1-2500 · Retirement Annuity	52,752.91
1-2900 · Other Employee Benefits	117,525.36
1-3110 · Office Expense	15,416.78
1-3120 · Clothing/Personal Supplies	22,566.21
1-3210 · Small Tools & Instruments	2,543.76
1-3910 · Dumpster/Cleaning Supplies	23,105.69
1-4190 · Travel & Transportation	14,993.62
1-4210 · Dues and Memberships	12,301.33
1-4310 · Insurance-Liability/Property	36,220.70
1-4410 · Gas/Fuel	23,840.51
1-4420 · Electric	55,368.73
1-4430 · Water	158,423.68
1-4450 · Pest Control	26,185.00
1-4510 · Rents & Leases	2,713.11
1-4540 · Maintenance of Grounds	61,309.35
1-4550 · Maintenance of Equipment	50,782.63
1-4560 · Maintenance of Structures	28,820.07
1-4610 · Legal	15,325.79
1-4620 · Professional/Special Services	14,753.14
1-4630 · Audit	9,500.00
1-4640 · Accountant	21,899.38
1-4670 · Webmaster/Advertising	5,526.57
1-4690 · Software License	10,039.24
1-4720 · Postage	815.92
1-4730 · Telephone/Internet	13,489.25
1-4810 · Board Compensation	5,100.00
1-4910 · Repurchases	14,933.67
1-4920 · Vault/Liner Expense	79,769.00
1-4930 · Marker Setting Expense	26,554.50
1-4940 · Engraving Urnvault/Cenotaph	26,508.84
1-4950 · Refund	2,262.07
1-4960 · Credit Card Fees	36,950.53
1-4990 · Misc. Expense	15,787.96
4-4540 · Maintenance if Grounds	0.00
Total Expense	2,236,945.22
Net Ordinary Income	776,585.52

North County Cemetery District
Profit & Loss
 July 2022 through June 2023

	Jul '22 - Jun 23
Other Income/Expense	
Other Income	
2-8010 · PN Sales Burial rights	251,396.00
2-8150 · PN Opening/Closing	274,696.00
2-8250 · PN Sale Vault/Liner	94,685.00
2-8310 · PN Non-Resident/Taxpayer Fee	35,151.00
2-8320 · PN Set Marker Flat/Upright Head	46,099.00
2-8340 · PN Engraving Urnvault/Ceno	13,156.00
2-8350 · PN Setting Vault/Liner	60,023.00
2-8591 · Preneed Fund Interest - OH	38,110.71
2-8592 · Preneed Fund Interest - SM	27,431.92
2-8713 · Interest PN	74,665.69
2-8750 · PN Miscell Revenue	489.00
2-8781 · Stifel PN Change in Sec Values	-35,910.45
3-8210 · Endowment Care	296,354.00
3-8212 · Endowment Care - SM	13,119.32
3-8713 · Interest EC	74,154.02
3-8780 · Stifel EC Change in Sec Values	-43,855.50
4-7100 · Prop Tax - Redevelopment	338,498.49
4-8713 · Interest - Capital Outlay Cnty	14,108.23
4-8910 · Interfund Transfer In	500,000.00
Total Other Income	2,072,371.43
Other Expense	
1-6810 · Interfund Transfer Out	500,000.00
2-6810 · Preneed Interfund Transfer Out	600,000.00
4-4610 · Repairs & Maintenance (non-cap)	115,810.88
4-5100 · Capital Outlay - Land	5,437.50
4-5200 · Capital Outlay - Land Improveme	72,443.88
4-5300 · Capital Outlay - Building & IMP	9,598.00
4-5500 · Capital Outlay - Equipment Repl	232,762.53
4-6110 · Debt Service - Interest	25,854.40
4-6120 · Debt Service - Principal	158,946.00
Total Other Expense	1,720,853.19
Net Other Income	351,518.24
Net Income	1,128,103.76

	OH		SM			
	FULL	OH	FULL	SM	TOTAL	
Week of:	BURIAL	CR	BURIAL	CR	INTERMENTS	
7/4/2022	4	1	2	0	7	
7/11/2022	3	4	2	3	12	
7/18/2022	4	3	4	1	12	
7/25/2022	4	3	1	3	11	
8/1/2022	2	1	3	4	10	
8/8/2022	5	5	0	2	12	
8/15/2022	5	4	1	2	12	
8/22/2022	3	2	3	2	10	
8/29/2022	1	1	2	0	4	
9/5/2022	1	6	2	1	10	
9/12/2022	4	1	1	0	6	
9/19/2022	2	2	2	0	6	
9/26/2022	0	3	4	0	7	
10/3/2022	4	1	4	0	9	
10/10/2022	3	3	3	0	9	
10/17/2022	6	3	3	0	12	
10/24/2022	5	4	1	1	11	
10/31/2022	5	3	3	2	13	
11/7/2022	6	3	3	1	13	
11/14/2022	8	0	2	1	11	
11/21/2022	2	2	0	1	5	
11/28/2022	8	2	2	1	13	
12/5/2022	7	3	1	0	11	
12/12/2022	2	4	1	1	8	
12/19/2022	2	2	3	2	9	
12/26/2022	2	0	3	2	7	
1/2/2023	5	1	4		10	
TOTAL JULY-DEC 2022	103	67	60	30	260	
JAN-JUNE 2022	91	92	59	27	269	
Past Years					total	
2023						
2022	194	159	119	57	529	
2021	211	175	114	54	554	
2020	215	119	73	34	441	
2019	159	135	68	40	402	
2018	171	157	66	44	438	
2017	171	131	60	41	403	
2016	162	122	50	34	368	
2015	162	111	49	39	361	
Total (Fiscal 22-23)	203	138	102	58	501	1.57% Decrease
Total (Fiscal 21-22)	171	187	105	46	509	6.09% Decrease
Total (Fiscal 20-21)	238	145	104	55	542	33.83% Increase
Total (Fiscal 19-20)	184	122	65	34	405	5.15% Decrease
Total (Fiscal 18-19)	172	141	79	35	427	4.4% Increase
Total (Fiscal 17-18)	156	147	55	51	409	4.87% Increase
Total (Fiscal 16-17)	174	125	52	39	390	2.36% Increase

	OH		SM		
	FULL	OH	FULL	SM	TOTAL
<u>Week of:</u>	<u>BURIAL</u>	<u>CR</u>	<u>BURIAL</u>	<u>CR</u>	<u>INTERMENTS</u>
1/9/2023	4	1	0	2	7
1/16/2023	6	1	2	1	10
1/23/2023	5	2	3	2	12
1/30/2023	1	3	2	1	7
2/6/2023	3	4	0	1	8
2/13/2023	5	5	2	0	12
2/20/2023	3	3	2	2	10
2/27/2023	4	7	4	1	16
3/6/2023	3	0	4	0	7
3/13/2023	4	3	3	1	11
3/20/2023	5	0	2	0	7
3/27/2023	1	1	3	1	6
4/3/2023	5	4	1	2	12
4/10/2023	6	3	3	3	15
4/17/2023	5	7	0	2	14
4/24/2023	4	4	0	3	11
5/1/2023	1	1	1	1	4
5/8/2023	2	4	2	0	8
5/15/2023	4	1	1	0	6
5/22/2023	6	3	3	0	12
5/29/2023	2	1	0	2	5
6/5/2023	4	3	1	0	8
6/12/2023	7	5	2	1	15
6/19/2023	4	3	0	1	8
6/26/2023	5	1	0	0	6
7/3/2023	1	1	1	1	4
TOTAL JAN-JUNE 2023	100	71	42	28	241
Total July-December 2022	103	67	60	30	260
Past Years					Total
2023					
2022	194	159	119	57	529
2021	211	175	114	54	554
2020	215	119	73	34	441
2019	159	135	68	40	402
2018	171	157	66	44	438
2017	171	131	60	41	403
2016	162	122	50	34	368
2015	162	111	49	39	361
Total (Fiscal 22-23)	203	138	102	58	501
Total (Fiscal 21-22)	171	187	105	46	509
Total (Fiscal 20-21)	238	145	104	55	542
Total (Fiscal 19-20)	184	122	65	34	405
Total (Fiscal 18-19)	172	141	79	35	427
Total (Fiscal 17-18)	156	147	55	51	409
Total (Fiscal 16-17)	174	125	52	39	390

Agenda Item # G (1)

General Proposed Operating Budget

Anticipated Revenues:

Anticipated revenues for FY 2023-2024 are, \$2,936,327.00, a 24.81% or \$583,703 increased, over estimated revenue for FY 22-23. Revenues are generated from three sources: Property Taxes, fees charged for services and Return on Investments.

- Property Taxes are estimated to increase 4.5% or \$46,291.00 for FY 2023-2024 compared to last FY. Redevelopment Agency Dissolution (RDA) money was NOT factored in for the G.O. budget. For FY 22-23 NCCD received \$338,498.49 in RDA money, an increase of 13.35% or \$39,856.35 compared to FY 21-22. see handouts.

Background on RDA: As part of the 2011 Budget Act, and to protect funding for core services at the local level, the legislature approved the dissolution of the state's 400 plus RDAs. After a period of litigation, RDAs were officially dissolved as of February 1, 2012. As a result of the elimination of the RDAs, property tax revenues are now being used to pay required payments on existing bonds, other obligations, and pass-through payments to local governments. The remaining property tax revenues that exceed the enforceable obligations are now being allocated to cities, counties, special districts, and school and community college districts, thereby providing critical resources to preserve core public services. (Source State of California, Department of Finance).

The district will continue to receive RDA money however, the idea behind removing it from the annual budget is, the anticipation that at one point in the future RDA money will no longer be provided to local government agencies.

The recommendation going forward with RDA money is, to deposit the money into the Capital Outlay Fund. The RDA money is automatically deposited into the district's Capital Outlay Fund account.

- Transfers from the Preneed fund are budgeted for \$650,000.00.
- The district fees are recommended to be increased by 7%.
- It is strongly recommended that the non-resident fee line-item be increased to \$1000, rather than the 7% increase for all other items. Our other local public cemetery districts non-resident fees are much higher than the proposed increase. (Murrieta Valley \$1200, Pomerado \$1380 and Temecula \$1500)

REVENUE ESTIMATES

generate significant taxable consumer sales, non-store retailers, building material and garden improvement stores, and new car dealers saw strong sales due to the pandemic. These sectors also saw particularly high inflation in 2020-21 and 2021-22 as demand drove prices up. This trend is expected to unwind primarily in 2022-23 and 2023-24.

Taxable capital investment is expected to be lower than the Governor's Budget by 1.1 percent in 2022-23 and by 2 percent in 2023-24 due to higher actual and projected interest rates. Persistent inflation has led the Federal Reserve to raise interest rates higher than projected at the Governor's Budget.

PROPERTY TAX

The property tax is a local revenue source; however, the amount of property tax generated each year has a substantial impact on the state budget because local property tax revenues allocated to K-14 schools generally offset General Fund expenditures.

Preliminary data suggest statewide property tax revenues increased around 7.4 percent in 2022-23, which is 1.4 percentage points higher than the 6-percent growth rate anticipated in the Governor's Budget forecast. Property tax revenues are expected to grow 4.5 percent in 2023-24, which is 0.5 percentage point lower than the 5-percent growth expected in the Governor's Budget. Strong growth in 2022-23 is likely due to home price increases that took place in 2021. A more moderate growth is expected in 2023-24 due to higher interest rates that led to lower property transfers and price declines in 2022. The rate of property transfers has a large effect on property tax revenue because price reassessments for the purposes of property tax occur when property changes hands under Proposition 13.

Approximately 43 percent or \$40.1 billion of 2023-24 property tax revenues will go to K-14 schools. This includes \$2.6 billion that schools are expected to receive in 2023-24 pursuant to the dissolution of redevelopment agencies.

REVENUE IN A RECESSION

The May Revision revenue forecast is based on a scenario that assumes continued but slowing economic growth and does not assume a recession. As discussed in the Economic Outlook Chapter, several risk factors could negatively impact the economy and lead to a recession, which could either be mild or more severe. A significant

Redevelopment Property Tax Trust Fund
 Allocation & Distribution Details for January 3, 2023
 Recognized Obligation Payment Schedule for January 2023 to June 2023 Period

Successor Agencies, Affected Taxing Entities and State	Pass-Through Payment	Redevelopment Obligation - Retirement Fund	Administrative Allowance	Insufficient RPTT In 'A' Period	Residual Balance	Total
Cities						
City of Carlsbad	154,778.44	-	-	-	1,259,998.41	1,414,776.85
City of Chula Vista	105,922.81	-	-	-	616,566.21	722,489.02
City of El Cajon	222,276.75	-	-	-	715,696.14	937,972.89
City of Escondido	397,207.12	-	-	-	1,014,245.34	1,411,452.46
City of Imperial Beach	-	-	-	-	427,655.93	427,655.93
City of La Mesa	-	-	-	-	143,213.43	143,213.43
City of Lemon Grove	-	-	-	-	1,254,556.18	1,254,556.18
City of National City	314,866.15	-	-	-	2,643,324.24	2,958,190.39
City of Oceanside	276,863.66	-	-	-	9,818,383.84	10,095,247.50
City of Poway	4,872,209.94	-	-	-	1,188,297.88	6,060,507.82
City of San Diego	134,132.50	-	-	-	910,925.42	1,045,057.92
San Diego City Zoological Park (SDZP)	0.89	-	-	-	88,627.01	88,627.90
City of San Marcos	30,463.79	-	-	-	22,085,890.75	22,116,354.54
City of San Marcos	-	-	-	-	1,977,372.58	1,977,372.58
City of Solana Beach	-	-	-	-	3,960,765.90	3,960,765.90
City of Vista	42,414,880.78	-	-	-	243.83	42,415,124.61
County of San Diego - County General	1,486,824.97	-	-	-	30,341.83	1,517,166.80
County of San Diego - County Library	65.81	-	-	-	17,095.63	17,161.44
County of San Diego - San Diego County Street Lighting District	11,688.34	-	-	-	78,819.43	90,507.77
County of San Diego - County Service Area No 17 San Diego	918.83	-	-	-	185,043.46	186,062.29
County of San Diego - County Service Area No 69 Highland Park	3,633.63	-	-	-	214,881.04	218,514.67
County of San Diego - San Diego County Fire Protection District	29,897.98	-	-	-	99,920.56	129,818.54
Lakeside Fire Protection District	21,101.13	-	-	-	66,220.39	87,321.52
San Miguel Consolidated Fire Protection District	43,833.88	-	-	-	22,436.51	66,270.39
North County Cemetery District	61,528.71	-	-	-	24,439.14	85,967.85
Palomar Health	393,834.74	-	-	-	854,462.28	1,248,297.02
Palomar Health District	97,274.60	-	-	-	354,632.06	451,906.66
Palomar Health District	-	-	-	-	141,382.42	141,382.42
Palomar Health District	-	-	-	-	282,897.75	282,897.75
Palomar Health District	-	-	-	-	66,220.39	66,220.39
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Palomar Health District	-	-	-	-	141,382.42	141,382.42
Palomar Health District	-	-	-	-	282	

Redevelopment Property Tax Trust Fund
 Allocation & Distribution Details for June 1, 2023
 Recognized Obligation Payment Schedule for July 2023 to December 2023 Period

Successor Agencies, Affected Trading Entities and State	Pass-Through Payment 1	Redevelopment Obligation Retirement Fund	Administrative Allowance	Residual Balance	Total
Cities					
City of Carlsbad	213,005.60	-	-	1,719,782.19	1,931,787.79
City of Escondido	153,104.78	-	-	1,576,405.98	1,729,510.76
City of Escondido	298,607.25	-	-	1,207,689.75	1,506,297.00
City of Imperial Beach	564,439.38	-	-	1,940,367.72	2,504,807.10
City of La Mesa	-	-	-	261,084.78	261,084.78
City of Lemon Grove	-	-	-	154,645.72	154,645.72
City of National City	439,963.20	-	-	1,587,141.59	1,927,104.79
City of Oceanside	404,904.28	-	-	1,336,569.22	1,741,473.50
City of Poway	117,117.11	-	-	4,300,004.98	4,300,004.98
City of San Diego	6,182,530.94	-	-	22,381,779.07	28,564,310.01
San Diego City Zoological Exhibit (D/S)	472,321.18	-	-	659,540.95	1,131,862.13
City of San Marcos	1.19	-	-	1,593,092.90	1,593,094.09
City of Solana Beach	45,447.46	-	-	116,538.32	161,985.78
City of Vista	59,526,256.38	-	-	2,228,417.28	2,225,817.38
Counties					
County of San Diego - County General	2,123,282.77	-	3,849,504.23	39,231,967.49	102,607,728.07
County of San Diego - County General	67.75	-	-	300.38	368.13
County of San Diego - County Services Area No 17 San Diego	17,114.09	-	-	2,272.50	3,610.90
County of San Diego - County Services Area No 69 Highland Park	5,461.33	-	-	42,168.95	59,283.04
County of San Diego - County Flood Control District	47,823.47	-	-	15,990.21	21,251.54
Lakeside Fire Protection District	30,415.25	-	-	91,428.09	139,253.56
San Miguel Consolidated Fire Protection District	29,015.90	-	-	112,095.90	148,511.15
North County Fire District	60,804.41	-	-	116,060.11	194,116.07
Pomona Cemetery District	86,287.32	-	-	36,498.40	97,302.81
Greenwood Healthcare District	500,173.79	-	-	1,230,143.78	1,730,317.57
Palomar Health	31,389.21	-	-	455,370.39	586,952.30
1st City Healthcare District	-	-	-	-	-

REVENUE INCREASE FORECAST FOR FY 2023-2024

RECOMMENDED BUDGET INCOME

SERVICE	Anticipated Income for 2023-2024					Anticipated Income for 2023-2024 w/ 7% Fee Increase	
	3%	4%	5%	6%	7%		
INTERMENT RIGHTS	\$ 352,000.00	\$ 10,560	\$ 14,080	\$ 17,600	\$ 21,120	\$ 24,640	\$ 376,640.00
OPENING/CLOSING	\$ 371,000.00	\$ 11,130	\$ 14,840	\$ 18,550	\$ 22,260	\$ 25,970	\$ 396,970.00
SETTING MARKERS	\$ 87,600.00	\$ 2,628	\$ 3,504	\$ 4,380	\$ 5,256	\$ 6,132	\$ 93,732.00
NON RESIDENT FEE	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00 +
ENGRAVING	\$ 20,040.00	\$ 601	\$ 802	\$ 1,002	\$ 1,202	\$ 1,403	\$ 21,443.00
SALE VAULTS/LINERS	\$ 116,800.00	\$ 3,504	\$ 4,672	\$ 5,840	\$ 7,008	\$ 8,176	\$ 124,976.00
SET VAULTS/LINERS	\$ 73,800.00	\$ 2,214	\$ 2,952	\$ 3,690	\$ 4,428	\$ 5,166	\$ 78,966.00
ADMINISTRATION FEE	\$ 30,000.00	\$ 900	\$ 1,200	\$ 1,500	\$ 1,800	\$ 2,100	\$ 32,100.00
Miscellaneous income	\$ 1,500						\$ 1,500.00
ANNUAL INCREASE	\$ 1,152,740	\$ 31,537	\$ 42,050	\$ 52,562	\$ 63,074	\$ 73,587	\$ 1,226,327

Anticipated Income for

SERVICE	Anticipated Income for 2023-2024					
	8%	9%	10%	11%	12%	
INTERMENT RIGHTS	\$ 352,000.00	\$ 28,160	\$ 31,680	\$ 35,200	\$ 38,720	\$ 42,240
OPENING/CLOSING	\$ 371,000.00	\$ 29,680	\$ 33,390	\$ 37,100	\$ 40,810	\$ 44,520
SETTING MARKERS	\$ 87,600.00	\$ 7,008	\$ 7,884	\$ 8,760	\$ 9,636	\$ 10,512
NON RESIDENT FEE	\$ 100,000.00	\$ 8,000	\$ 9,000	\$ 10,000	\$ 11,000	\$ 12,000
ENGRAVING	\$ 20,040.00	\$ 1,603	\$ 1,804	\$ 2,004	\$ 2,204	\$ 2,405
SALE VAULTS/LINERS	\$ 116,800.00	\$ 9,344	\$ 10,512	\$ 11,680	\$ 12,848	\$ 14,016
SET VAULTS/LINERS	\$ 73,800.00	\$ 5,904	\$ 6,642	\$ 7,380	\$ 8,118	\$ 8,856
ADMINISTRATION FEE	\$ 30,000.00	\$ 2,400	\$ 2,700	\$ 3,000	\$ 3,300	\$ 3,600
ANNUAL INCREASE	\$ 1,151,240	\$ 92,099	\$ 103,612	\$ 115,124	\$ 126,636	\$ 138,149

EXAMPLE OF FEE INCREASE IMPACT OF 7% PER LINE ITEM:

1 INCOME LINE ITEMS	CURRENT:	New Fee With 7% Increase					
		3%	4%	5%	6%	7%	
I.R. Flat Marker- Casket	\$ 1,549.00	\$ 46	\$ 62	\$ 77	\$ 93	\$ 108	\$ 1,657
I.R Upright Marker- Casket	\$ 2,217.00	\$ 67	\$ 89	\$ 111	\$ 133	\$ 155	\$ 2,372
I.R. Cremains in Ground	\$ 746.00	\$ 22	\$ 30	\$ 37	\$ 45	\$ 52	\$ 798
I.R. Cremains Niche	\$ 1,240.00	\$ 37	\$ 50	\$ 62	\$ 74	\$ 87	\$ 1,327
E.C.	\$ 783.00	\$ 23	\$ 31	\$ 39	\$ 47	\$ 55	\$ 838
O/C Lower	\$ 1,411.00	\$ 42	\$ 56	\$ 71	\$ 85	\$ 99	\$ 1,510
O/C Upper	\$ 1,198.00	\$ 36	\$ 48	\$ 60	\$ 72	\$ 84	\$ 1,282
O/C Niche	\$ 668.00	\$ 20	\$ 27	\$ 33	\$ 40	\$ 47	\$ 715
Mkr Setting Fee Flat	\$ 414.00	\$ 12	\$ 17	\$ 21	\$ 25	\$ 29	\$ 443
Mkr Setting Fee Upright	\$ 483.00	\$ 14	\$ 19	\$ 24	\$ 29	\$ 34	\$ 517
Liner	\$ 517.00	\$ 16	\$ 21	\$ 26	\$ 31	\$ 36	\$ 553
Liner Setting	\$ 336.00	\$ 10	\$ 13	\$ 17	\$ 20	\$ 24	\$ 360
Vault	\$ 659.00	\$ 20	\$ 26	\$ 33	\$ 40	\$ 46	\$ 705
Vault Setting	\$ 407.00	\$ 12	\$ 16	\$ 20	\$ 24	\$ 28	\$ 435
Non-Resident Fee	\$ 895.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Niche Engraving	\$ 698.00	\$ 21	\$ 28	\$ 35	\$ 42	\$ 49	\$ 747
Administration Fee	\$ 100.00	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 107
INCREASE		\$ 403	\$ 537	\$ 671	\$ 806	\$ 940	
TOTAL	\$ 14,321.00	\$ 14,724	\$ 14,858	\$ 14,992	\$ 15,127	\$ 15,261	

	Chart of Account	2023 - 2024 PROPOSED	2023 - 2024 Actuals
General Operating Revenue			
Pro Tax General	1-7100	\$1,060,000.00	
Pro Tax - Redevelopment OH	1-7110		
Pro Tax - Redevelopment SM	1-7120		
Pro Tax - Redevelopment Vista	1-7130		
Sale/Interment Rights	1-8010	\$376,640.00	
Opening/Closing Fees	1-8150	\$396,970.00	
Sale/Vault/Liner	1-8250	\$124,976.00	
Non-Resident Fees	1-8310	\$100,000.00	
Setting Markers	1-8320	\$93,732.00	
Engraving	1-8340	\$21,443.00	
Setting Vault Liner	1-8350	\$78,966.00	
Administration Fee	1-8740	\$32,100.00	
Miscellaneous Revenue	1-8750	\$1,500.00	
Preneed Interfund Transfer In	1-8910	\$650,000.00	
TOTAL CEMETERY INCOME		\$2,936,327.00	

CONSUMER PRICE INDEX -- CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,
 Riverside-San Bernardino-Ontario, United States City Average, 2022-2023

All Items
 1982 - 1984 = 100

All Urban Consumers, percentage (%) change from previous year

Year	Month	California ^a	Los Angeles Long Beach Anaheim ^b	San Francisco Oakland Hayward ^b	San Diego Carlsbad ^b	Riverside San Bernardino Ontario ^b	U.S. City Average ^b
2022	January		7.5%		8.2%	8.6%	7.5%
2022	February	7.4%	7.4%	5.2%			7.9%
2022	March		8.5%		7.9%	10.0%	8.5%
2022	April	7.7%	7.9%	5.0%			8.3%
2022	May		8.0%		8.3%	9.4%	8.6%
2022	June	8.3%	8.6%	6.8%			9.1%
2022	July		7.7%		7.3%	9.2%	8.5%
2022	August	7.5%	7.6%	5.7%			8.3%
2022	September		7.8%		8.2%	8.4%	8.2%
2022	October	7.3%	7.5%	6.0%			7.7%
2022	November		6.0%		6.7%	7.5%	7.1%
2022	December	5.6%	4.9%	4.9%			6.5%
2022	Annual Average	7.3%	7.4%	5.6%	7.7%	8.7%	8.0%
2023	January		5.8%		6.4%	7.3%	6.4%
2023	February	5.4%	5.1%	5.3%			6.0%
2023	March		3.7%		5.3%	4.6%	5.0%
2023	April	4.2%	3.8%	4.2%			4.9%
2023	May						
2023	June						
2023	July						
2023	August						
2023	September						
2023	October						
2023	November						
2023	December						
2023	Annual Average						

Date of last update: 6/14/2023

^a Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director - Research Unit from indexes issued by the U.S. Department of Labor.

^b Source: U.S. Department of Labor, Bureau of Labor Statistics. Beginning with the November 2017 data, indexes for San Diego-Carlsbad will be published bi-monthly on odd months only (January, March, May, etc.). The Riverside-San Bernardino-Ontario indexes are on a December 2017 = 100 base and will be published bi-monthly on odd months only (January, March, May, etc.).

CONSUMER PRICE INDEX – CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,
 Riverside-San Bernardino-Ontario, United States City Average, 2022-2023

All Items
 1982 - 1984 = 100

Urban Wage Earners and Clerical Workers, percentage (%) change from previous year

Year	Month	California ^a	Los Angeles Long Beach Anaheim ^b	San Francisco Oakland Hayward ^b	San Diego Carlsbad ^b	Riverside San Bernardino Ontario ^b	U.S. City Average ^b
2022	January		7.6%		8.8%	8.5%	8.2%
2022	February	7.7%	7.3%	6.5%			8.6%
2022	March		8.7%	-	8.8%	9.9%	9.4%
2022	April	8.2%	8.1%	6.5%			8.9%
2022	May		8.2%	-	9.2%	9.8%	9.3%
2022	June	8.7%	8.9%	7.6%			9.8%
2022	July		7.9%		7.9%	9.5%	9.1%
2022	August	7.6%	7.6%	6.0%			8.7%
2022	September		7.8%		8.3%	8.2%	8.5%
2022	October	7.4%	7.6%	6.4%			7.9%
2022	November		5.9%	-	6.6%	7.3%	7.1%
2022	December	5.3%	4.6%	4.6%			6.3%
2022	Annual Average	7.6%	7.5%	6.3%	8.1%	8.7%	8.5%
2023	January		5.4%		6.1%	7.0%	6.3%
2023	February	5.0%	4.7%	4.9%			5.8%
2023	March		2.8%	-	4.6%	4.2%	4.5%
2023	April	3.5%	3.0%	3.6%			4.6%
2023	May						
2023	June						
2023	July						
2023	August						
2023	September						
2023	October						
2023	November						
2023	December						
2023	Annual Average						

Date of last update: 6/14/2023

^a Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director - Research Unit from indexes issued by the U.S. Department of Labor.

^b Source: U.S. Department of Labor, Bureau of Labor Statistics. Beginning with the November 2017 data, indexes for San Diego-Carlsbad will be published bi-monthly on odd months only (January, March, May, etc.). The Riverside-San Bernardino-Ontario indexes are on a December 2017 = 100 base and will be published bi-monthly on odd months only (January, March, May, etc.).

Agenda Item G (2)

General Proposed Operating Budget

Anticipated Expenditures:

With the goal of achieving long term fiscal sustainability while delivering consistent and quality burial services, the FY 2023 – 2024 budget reflects anticipated expenditures of \$2,936,327.00, a 24.81% (\$583,703.00) increase over the adopted FY 22-23 budget.

The largest expense line item for FY 23-24 is Payroll, which is 53.29% of the annual expenditure budget.

- FY 23-24 payroll line includes a recommended 7% cost-of-living increase for staff compensation (see CPI handouts from the Department of Industrial Relations).
- The payroll line includes an annual clothing allowance of \$1,500 for the Administrative Assistants and the Administration Manager. To be paid out semi-annually (August \$750 & February \$750)
- The payroll line expense also includes an anticipated EOY vacation payouts of \$10,000.00 and, an additional \$20,000.00, for any unexpected payroll expenses.
- The payroll line also includes the addition of two FTE for Oak Hill Memorial Park. These two additional FT positions were approved on the June 19, 2023, BOT meeting.
- The payroll line also includes aligning and ranking the pay structures for Supervisors and Assistant Supervisors. The proposed increase for Supervisors is 11.9% and for Assistant Supervisors is 15.3%. With this increase to these two positions, the pay scale structure will be aligned on Job Description and responsibilities. Supervisors and Assistant Supervisors are expected to lead the team and meet expectations those of a leader.

All the payroll expenses above have been factored in on this year's proposed annual budget. The breakdown of all the expenses is on the information sheets on the following pages.

Additional Information

Three of our expense lines (Water 1-4430, Rents and Leases 1-4510 and Professional Services 1-4620) have increased compared to FY 22-23. On the proposed budget the water line has increased by \$70K (more water to irrigate), Rents and Leases has increased by 15K (portable restrooms) and the Professional Services has increased by \$30K (Security for weekends and holidays for OH). It is recommended that the district re-evaluate the district fees mi-dèar (January 2024) due to anticipation of vendors increasing their fees. If discussed and agreed by the board an agenda item can be added during that time.

Travel & Transportation

This line item reflects participation at CSDA events and CAPC events, governance training plans for Trustees/Staff. With the intend to provide all necessary training to Trustees and staff in FY 22-23, it is necessary to monitor this line expense closely. The proposed budget reflects a \$18,000.00 expense for travel and transportation in FY 23-24.

	Chart of Account	2022 - 2023 PROPOSED	2023 - 2024 Actuals
General Operating Expenditures			
Payroll Expenses	1-1100	\$1,564,714.00	
Workers Comp Insurance	1-2300	\$60,000.00	
Retirement Annuity	1-2500	\$84,722.00	
Employee Group Insurance	1-2900	\$212,318.00	
TOTAL SALARY & WAGES		\$1,921,754.00	
Office Expense	1-3110	\$20,000.00	
Clothing/Personal Supply	1-3120	\$33,440.00	
Small Tools & Instruments	1-3210	\$2,500.00	
Dumpster/Cleaning Supplies	1-3910	\$22,000.00	
Travel & Transportation	1-4190	\$18,000.00	
Dues and Memberships	1-4210	\$14,000.00	
Liability Insurance	1-4310	\$43,000.00	
Gas/Fuel	1-4410	\$24,000.00	
Electric	1-4420	\$55,000.00	
Water	1-4430	\$260,000.00	
Pest Control	1-4450	\$34,000.00	
Rents and Leases	1-4510	\$17,500.00	
Maintenance of Grounds	1-4540	\$50,000.00	
Maintenance of Equipment	1-4550	\$45,000.00	
Maintenance of Structures	1-4560	\$30,000.00	
Legal	1-4610	\$35,000.00	
Professional & Special Services & Security	1-4620	\$48,000.00	
Audit	1-4630	\$11,000.00	
Accountant	1-4640	\$25,000.00	
Webmaster/Advertising	1-4670	\$6,000.00	
Software License	1-4690	\$11,200.00	
Communications	1-4710	\$0.00	
Postage	1-4720	\$1,000.00	
Telephone Internet	1-4730	\$14,000.00	
Board Compensation	1-4810	\$7,000.00	
Repurchases/Refunds	1-4910	\$15,000.00	
Vault/Liner Expense	1-4920	\$70,000.00	
Marker Setting Expense	1-4930	\$26,000.00	
Engraving Urnvault/Cenotaph	1-4940	\$26,000.00	
Refunds	1-4950	\$1,933.00	
Credit Card Fees	1-4960	\$38,000.00	
Tran FM Preeeed To Sale Tax	1-4970	\$0.00	
Miscellaneous Expense	1-4990	\$11,000.00	
TOTAL SERVICES & SUPPLIES		\$1,014,573.00	
TOTAL OPERATING EXPENSE		\$2,936,327.00	
EXCESS REVENUES/EXPENDITURES		\$0.00	

Agenda Item # G (3)

General Proposed Operating Budget

Employee Pay & Benefits

History:

In July of **2015**, the Board of Trustees awarded a 1.5% Salary/Wage increase to all District employees. No price/fee increase was approved. In July of **2017**, the Board of Trustees approved a 2.5% Salary/Wage increase and a 3% increase in all District Fees. In July of **2018**, the Board of Trustees approved a 5% Salary/Wage increase. In July of **2019**, the Board of Trustees approved a 3% Salary/Wage increase and a 5% increase in all District Fees. In July of **2021**, the Board of Trustees approved a 1.5% Salary/Wage increase and a 3% increase in all District Fees. In July of **2022**, the Board of Trustees approved a 7% Salary/Wage increase and a 7% increase in all District Fees.

The district currently has a staff of 25 employees, (19 Cemetery Operations Staff, 2 Administrative Assistants, 1 Administration Manager, 2 gate keepers (a weekend gate keeper at San Marcos and Oak Hill – considered part-time) and 1 General Manager.

The impact to the district Salary/Wage for adding two additional F.T.E. is \$104,386, and to finance a 6% cost-of-living increase is \$87,445.00.

Employee Group Health Insurance

Premiums are projected to increase on December 1, 2023. Without knowing the exact amount, 10% was used for budget purposes.

Holidays

North County Cemetery District currently provides 11 paid holidays to the staff. Most large public cemeteries in the CAPC association provide 12 or more paid holidays. It is recommended that the district add one (1) holiday to the district, totaling 12 paid holidays to the districts holiday schedule. It is recommended that a floating Birthday Holiday be added to the paid holiday schedule. See holiday schedule attached.

Vacations

Currently NCCD offers personal time off (PTO) at the following accrual rates:

- (1) During the 1st year of continuous work, six (6) days
- (2) 2 through 10 years of service, eleven (11) days
- (3) After 10 years of service, sixteen (16) days

For the purpose to retain and attract talent associated with our industry, I strongly recommend that our Vacation Accrual policy be amended to reflect the following accruals.

- (1) During the 1st year of continuous work, six (6) days
- (2) 2 through 5 years of service, fifteen (15) days
- (3) After 5 years of service, twenty (20) days

It is also recommended to amend policy 2020.4 to increase the number of hours a staff member can carry over to the following calendar year. The total accumulated vacation time shall not exceed twenty days (160 hours) per calendar year. Our current policy our staff members cannot exceed 15 days (120 hours).

CAPC WAGE SURVEY 2023 survey results are summarized below. This is a summary of the larger districts in the Association; Some districts did not report:

- 1. Number of burials per year, NCCD stands at # 3 with reported 166 (FY 22- 23) with 501 burials.
- 2. Vacation = We are in line with all top cemetery districts with offering similar vacation hours.
- 3. Sick = The top cemetery districts offer 12 days, NCCD offers 10 days however, NCCD staff can accrual up to the 10th day again whenever hours are used.
- 4. Holidays = NCCD 11, (all top cemeteries have 12 or more)
- 5. Retirement: Some cemeteries provide PERS and some nothing. NCCD adopted a new 401K plan in 2020. This program gives the opportunity for staff members to contribute to their retirement. NCCD also contributes 6% of the employee's compensation per pay period.
- 6. Health Care: Most give 100% to employee as we do. We have the employee pay dependent costs on 50/50 basis.

Current District Organizational Chart:	Page 23
Current pay scale for NCCD:	Page 24 - 27
Current NCCD Holiday Schedule	Page 28
Proposed pay scale by job title:	Page 29

**NORTH COUNTY CEMETERY DISTRICT
PERSONNEL ORGANIZATION
As of 7-17-2023**

BOARD OF TRUSTEES	
SHARON DISNEY (Term expires 01/04/2027)	2011
MICHAEL OTT (Term expires 01/06/2025)	2017
STEVE LOCHRIDGE (Term expires 01/06/2025)	2012
COLLEEN LUKOFF (Term Expires 01/05/2026)	2021
CAROLE BERWICK (Term Expires 01/01/24)	2023

GENERAL MANAGER
EDWARD SERNA
01/01/2019

OAK HILL MEMORIAL PARK

OPERATIONS SUPERVISOR:
STEVE ROMO 09/26/12

ASSISTANT OPERATIONS SUPERVISOR:
STEVEN PERRIN (OJT) 06/05/23

IRRIGATION SUPERVISOR:
MICHAEL HOTCHKISS 05/02/16

FLEET MANAGER:
JEFF PETERSEN 12/02/87

MAINTENANCE STAFF II:
JIM NIHART 02/16/98
SPENCER SHUMATE 04/20/19

MAINTENANCE STAFF I:
ALEX RODRIGUEZ 08/16/21
JACOB VARONA 08/09/22
ARTURO TREJO 02/23/23
MARCO GRIMALDO 05/12/23
TIMOTHY PEREZ 06/12/23
FRANK MARTINEZ 06/12/23
JARED ORTEGA 06/26/23
JEREMIAH RAZO 06/26/23
EDUARDO BARRERA 07/17/23

ADMINISTRATION MANAGER:
KELLY SWALES 10/11/21

ADMINISTRATIVE ASSISTANT:
CATHY ROMO 04/24/23

OAK HILL MEMORIAL PARK

OPERATIONS SUPERVISOR:
STEVE ROMO 09/26/12

ASSISTANT OPERATIONS SUPERVISOR:
STEVEN PERRIN (OJT) 06/05/23

IRRIGATION SUPERVISOR:
MICHAEL HOTCHKISS 05/02/16

FLEET MANAGER:
JEFF PETERSEN 12/02/87

MAINTENANCE STAFF II:
JIM NIHART 02/16/98
SPENCER SHUMATE 04/20/19

MAINTENANCE STAFF I:
ALEX RODRIGUEZ 08/16/21
JACOB VARONA 08/09/22
ARTURO TREJO 02/23/23
MARCO GRIMALDO 05/12/23
TIMOTHY PEREZ 06/12/23
FRANK MARTINEZ 06/12/23
JARED ORTEGA 06/26/23
JEREMIAH RAZO 06/26/23
EDUARDO BARRERA 07/17/23

OH GATEKEEPER:
RITCHIE TELLO 09/10/2020

SAN MARCOS CEMETERY

OPERATIONS SUPERVISOR:
JAMES PEEFFER 01/06/95

IRRIGATION SUPERVISOR:
MARC BAKER 08/16/22

ADMINISTRATIVE ASST:
GABRIEL RIVERA 02/27/23

MAINTENANCE STAFF II:
JOHN HAMADA 06/16/03

MAINTENANCE STAFF I:
IAN CROSBY 03/22/22

GATEKEEPER:
DANIEL PUERTA 11/20/20

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Compensation
POLICY NUMBER: 2150

2150.1 All employees shall be paid in accordance with the current pay scale as determined by the Board of Trustees:

2150.2 Pay Scale: Effective August 1, 2022

JOB TITLE	<u>REGULAR EMPLOYEES</u>					
	90 DAY INTRO	START	6 MONTH	1 YEAR	2 YEAR	3 YEAR
MAINTENANCE STAFF I	17.83	18.43	20.17	21.89	24.77	26.41
MAINTENANCE STAFF II	19.01	19.58	21.72	23.67	26.49	28.32
MECHANIC I	19.01	19.58	21.72	23.67	26.49	28.32
FLEET MANAGER						31.50
IRRIGATION SUPERVISOR						31.50
OPERATIONS SUPERVISOR						31.50
ASSISTANT OPERATIONS SUPERVISOR						29.75
DISTRICT SUPERVISOR						32.48
ADMINISTRATION ASSISTANT	19.01	19.58	21.72	23.66	26.49	28.32
RECEPTIONIST/CLERK						19.36
GATEKEEPER (San Marcos & Oak Hill)					DAILY:	36.33
ADMINISTRATION MANAGER(Salary - Annually) effective 8/1/2022						70,000.00 **
GENERAL MANAGER(Salary - Annually) effective 7/1/22						96,570.00 **
ASSISTANT GENERAL MANAGER						n/a **

** SALARY NEGOTIATED BY BOARD OF TRUSTEES

2150.3 General Manager Car Allowance

The General Manager of the District may elect to be paid a monthly car allowance of \$600 as hereinafter set forth for the use of a Non-District vehicle in the performance of his/her duties subject to the following conditions: 1) The allowance is applicable for travel within San Diego County and that travel outside of the County with his/her personal car is additionally subject to mileage reimbursement at the prevailing federal rate, (2) The allowance is payable on the second pay period of each month, (3) The allowance is to be considered a part of the General Managers overall income and shown as a separate line item on his/her paystub and budget documents, (4) The allowance is not to be factored into any contributions the NCCD makes to the GM's IRA plan, and (5) The Board of Trustees shall periodically review the policy after examining prevailing fuel, maintenance, insurance, operational, and federal reimbursement rates. (6) The GM vehicle should have adequate liability auto insurance.

North County Cemetery District
Potential Costs as a result of a 7% wage increase
FY 23-24

Current Salary	Proposed SALARY @ 7% Incrs	FICA/MEDI \$	U.I. 3.4% OF \$7,000	WORK. COMP CLASS	WORK. COMP EXP MOD 73	% of Total	401K \$	MEDICAL	LIFE INS.	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
\$ 96,570	\$ 103,690	\$ 7,932	\$ 238	Outside Sales	653	0.69%	\$ 6,221	\$ 8,710	\$ 239	\$	127,684	\$61.39
\$ 49,213	\$ 54,158	\$ 4,143	238	Clerical	314	0.33%	\$ 3,249	\$ 8,710	\$ 239	\$	71,052	\$34.16
\$ 49,213	\$ 54,158	\$ 4,143	238	Clerical	314	0.33%	\$ 3,249	\$ 8,710	\$ 239	\$	71,052	\$34.16
\$ 70,000	\$ 76,760	\$ 5,872	238	Clerical	445	0.47%	\$ 4,606	\$ 12,000	\$ 239	\$	100,160	\$48.15
\$ 3,778	\$ 4,042	\$ 309	238	Outside Sales	25	0.03%	\$ -	\$ -	\$ -	\$	4,615	\$2.22
\$ 3,778	\$ 4,042	\$ 309	238	Outside Sales	25	0.03%	\$ -	\$ -	\$ -	\$	4,615	\$2.22
\$ 65,520	\$ 73,677	\$ 5,636	238	Cemetery Ops	6,130	6.44%	\$ 4,421	\$ 8,710	\$ 239	\$ 1,760	100,811	\$48.47
\$ 65,520	\$ 73,677	\$ 5,636	238	Cemetery Ops	6,130	6.44%	\$ 4,421	\$ 17,408	\$ 239	\$ 1,760	109,509	\$52.65
\$ 61,880	\$ 71,602	\$ 5,478	238	Cemetery Ops	5,957	6.26%	\$ 4,296	\$ 8,710	\$ 239	\$ 1,760	98,281	\$47.25
\$ 65,520	\$ 70,466	\$ 5,391	238	Cemetery Ops	5,863	6.16%	\$ 4,228	\$ 8,710	\$ 239	\$ 1,760	96,895	\$46.58
\$ 65,520	\$ 70,466	\$ 5,391	238	Cemetery Ops	5,863	6.16%	\$ 4,228	\$ 8,710	\$ 239	\$ 1,760	96,895	\$46.58
\$ 65,520	\$ 70,466	\$ 5,391	238	Cemetery Ops	5,863	6.16%	\$ 4,228	\$ 8,710	\$ 239	\$ 1,760	96,895	\$46.58
\$ 58,906	\$ 63,029	\$ 4,822	238	Cemetery Ops	5,244	5.51%	\$ 3,782	\$ 8,710	\$ 239	\$ 1,760	87,824	\$42.22
\$ 58,906	\$ 63,029	\$ 4,822	238	Cemetery Ops	5,244	5.51%	\$ 3,782	\$ 8,710	\$ 239	\$ 1,760	87,824	\$42.22
\$ 58,906	\$ 63,029	\$ 4,822	238	Cemetery Ops	5,244	5.51%	\$ 3,782	\$ 8,710	\$ 239	\$ 1,760	87,824	\$42.22
\$ 51,522	\$ 55,129	\$ 4,217	238	Cemetery Ops	4,587	4.82%	\$ 3,308	\$ 8,710	\$ 239	\$ 1,760	78,187	\$37.59
\$ 55,099	\$ 58,956	\$ 4,510	238	Cemetery Ops	4,905	5.15%	\$ 3,537	\$ 8,710	\$ 239	\$ 1,760	82,856	\$39.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 45,531	\$ 48,718	\$ 3,727	238	Cemetery Ops	4,053	4.26%	\$ 2,923	\$ 8,710	\$ 239	\$ 1,760	70,369	\$33.83
\$ 1,173,026.00	\$ 1,420,124	\$ 108,639	5,950		95,234	100.00%	\$ 84,722	\$ 212,318	\$ 5,497	\$ 33,440	1,965,926	\$33.83

North County Cemetery District
Potential Costs as a result of a 6% wage increase
FY 23-24

Current	Proposed	FICAM/EDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded
Salary	SALARY	\$	OF \$7,000	CLASS	EXP MOD 73	\$	\$		INS.			Labor Rate
	@6% Incrs	0					0					Per Hour
\$ 96,570	\$ 102,724	\$ 7,858	238	Outside Sales	647	0.69%	\$ 6,163	\$ 8,710	239	\$	126,580	\$60.86
\$ 49,213	\$ 52,166	\$ 3,991	238	Clerical	303	0.32%	\$ 3,130	\$ 8,710	239	\$	68,776	\$33.07
\$ 49,213	\$ 52,166	\$ 3,991	238	Clerical	303	0.32%	\$ 3,130	\$ 8,710	239	\$	68,776	\$33.07
\$ 70,000	\$ 74,560	\$ 5,704	238	Clerical	432	0.46%	\$ 4,474	\$ 12,000	239	\$	97,647	\$46.95
\$ 3,778	\$ 4,005	\$ 306	238	Outside Sales	25	0.03%	\$ -	\$ -	-	\$	4,574	\$2.20
\$ 3,778	\$ 4,005	\$ 306	238	Outside Sales	25	0.03%	\$ -	\$ -	-	\$	4,574	\$2.20
\$ 65,520	\$ 73,022	\$ 5,586	238	Cemetery Ops	6,075	6.44%	\$ 4,381	\$ 8,710	239	\$ 1,760	100,012	\$48.08
\$ 65,520	\$ 73,022	\$ 5,586	238	Cemetery Ops	6,075	6.44%	\$ 4,381	\$ 17,408	239	\$ 1,760	108,710	\$52.26
\$ 61,880	\$ 70,984	\$ 5,430	238	Cemetery Ops	5,906	6.26%	\$ 4,259	\$ 8,710	239	\$ 1,760	97,526	\$46.89
\$ 65,520	\$ 69,811	\$ 5,341	238	Cemetery Ops	5,808	6.16%	\$ 4,189	\$ 8,710	239	\$ 1,760	96,096	\$46.20
\$ 65,520	\$ 69,811	\$ 5,341	238	Cemetery Ops	5,808	6.16%	\$ 4,189	\$ 8,710	239	\$ 1,760	96,096	\$46.20
\$ 65,520	\$ 69,811	\$ 5,341	238	Cemetery Ops	5,808	6.16%	\$ 4,189	\$ 8,710	239	\$ 1,760	96,096	\$46.20
\$ 58,906	\$ 62,440	\$ 4,777	238	Cemetery Ops	5,195	5.51%	\$ 3,746	\$ 8,710	239	\$ 1,760	87,106	\$41.88
\$ 58,906	\$ 62,440	\$ 4,777	238	Cemetery Ops	5,195	5.51%	\$ 3,746	\$ 8,710	239	\$ 1,760	87,106	\$41.88
\$ 58,906	\$ 62,440	\$ 4,777	238	Cemetery Ops	5,195	5.51%	\$ 3,746	\$ 8,710	239	\$ 1,760	87,106	\$41.88
\$ 51,522	\$ 54,613	\$ 4,178	238	Cemetery Ops	4,544	4.82%	\$ 3,277	\$ 8,710	239	\$ 1,760	77,559	\$37.29
\$ 55,099	\$ 58,405	\$ 4,468	238	Cemetery Ops	4,859	5.15%	\$ 3,504	\$ 8,710	239	\$ 1,760	82,184	\$39.51
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 45,531	\$ 48,263	\$ 3,692	238	Cemetery Ops	4,015	4.26%	\$ 2,896	\$ 8,710	239	\$ 1,760	69,813	\$33.56
\$ 1,173,026.00	\$ 1,402,528	\$ 107,293	5,950	Cemetery Ops	94,329	100.00%	\$ 83,671	\$ 212,318	5,497	\$ 33,440	1,945,027	\$33.56

NORTH COUNTY CEMETERY DISTRICT

CURRENT PAY SCALE

As Of August 1, 2022

Effective August 1, 2022	REGULAR EMPLOYEES						Proposed August 1, 2023	Current Rate	Proposed Increase	Proposed Yearly Increase	Proposed Hourly Rate
	90 DAY INTRO	START	MONTH	YEAR 1	YEAR 2	YEAR 3					
MAINTENANCE STAFF I	17.83	18.43	20.17	21.89	24.77	\$26.41	\$26.41	7.00%	\$3,845.30	\$28.26	
MAINTENANCE STAFF II	19.01	19.58	21.72	23.67	26.49	\$28.32	\$28.32	7.00%	\$4,123.39	\$30.30	
MECHANIC I	19.01	19.58	21.72	23.67	26.49	\$28.32	\$28.32	7.00%	\$4,123.39	\$30.30	
FLEET MANAGER						\$31.50	\$31.50	7.00%	\$4,586.40	\$33.71	
IRRIGATION SUPERVISOR						\$31.50	\$31.50	7.00%	\$4,586.40	\$33.71	
OPERATIONS SUPERVISOR						\$31.50	\$31.50	7.00%	\$4,586.40	\$33.71	
ASSISTANT OPERATIONS SUPERVISOR						\$29.75	\$29.75	15.11%	\$7,796.88	\$35.25	
DISTRICT SUPERVISOR						\$32.48	\$32.48	7.00%	\$4,729.09	\$34.75	
ADMINISTRATION ASSISTANT	19.01	19.58	21.72	23.67	26.49	\$28.32	\$28.32	7.00%	\$4,123.39	\$30.30	
RECEPTIONIST/CLERK						\$19.36	\$19.36	7.00%	\$1,127.53	\$20.72	
GATEKEEPER (DAILY RATE)						\$36.33	\$36.33	7.00%	\$282.28	\$38.87	
ADMINISTRATION MANAGER (MONTHLY) (\$ 30.0 PER HOUR)						\$33.65	\$33.65	7.00%	\$4,899.44	\$36.01	
GENERAL MANAGER (MONTHLY) (\$ 43.39 PER HOUR)						\$46.42	\$46.43	7.00%	\$6,760.21	\$49.68	

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NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL

POLICY TITLE: Holidays
POLICY NUMBER: 2030

2030.1 This policy shall apply to all employees.

2030.2 The following days shall be recognized and observed as paid holidays:

New Years Day
Martin Luther King Day
Presidents Day
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Day
Cesar Chavez Day (Floating Holiday)
Admissions Day (Floating Holiday)

2030.3 All regular work shall be suspended and employees shall receive one-day's pay for each of the holidays listed above. An employee is eligible for any paid holiday if he/she works the day before and the day after said holiday. Eligibility is also granted if the employee was on vacation or had notified the District Office and received permission to be absent from work on that specific day or days.

2030.4 Whenever a holiday falls on Saturday, the preceding Friday shall be observed as the holiday.
Whenever a holiday falls on Sunday, the following Monday shall be observed as the holiday.

2030.5 When an employee is taking an authorized leave with pay when a holiday occurs, said holiday shall not be charged against said leave with pay.

2030.6 If any employee works on any of the holidays listed above, he/she shall, in addition to his/her holiday pay, be paid for all hours worked at the rate of time and one-half (1½) his/her regular rate of pay, or as otherwise specified under Policy #2010, "Hours of Work and Overtime."

**NORTH COUNTY CEMETERY DISTRICT
POLICY MANUAL**

POLICY TITLE: Vacations
POLICY NUMBER: 2020

- 2020.1** This policy shall apply to regular and introductory employees in all classifications.
- 2020.2** Paid vacations shall be accrued according to the following schedule on an annual basis:
- (a) During the first year of continuous work, six (6) days;
 - (b) Two through ten years of service, eleven (11) days;
 - (c) After ten years of service, sixteen (16) days;
- 2020.3** A maximum of fifteen days vacation leave may be carried over to the following calendar year. Any vacation leave in excess of fifteen days (120 hours) will be paid to the employee at his/her regular hourly rate of pay at the end of the calendar year. In addition, any staff member can request to cash out 40 hours of vacation hours during the calendar year. A request will need to be submitted 30 days prior the vacation hours are cashed out. The GM will have the authority to waive the 30 day submittal request.
- 2020.4** The total accumulated vacation time shall not exceed fifteen days (120 hours)
- 2020.5** The District will not require an employee to take vacation time in lieu of sick leave or leave of absence during periods of illness. However, the employee may elect to take vacation time in case of extended illness where sick leave has been fully used.
- 2020.6** If a holiday falls on a workday during an employee's vacation period, that day shall be considered as a paid holiday and not vacation time.
- 2020.7** Vacation time schedules shall be arranged by the General Manager with particular regard to the needs of the cemetery and, as far as possible, with the wishes of the employee. Seniority will be considered by the General Manager when scheduling conflicts.
- 2020.8** Introductory employees shall not accrue vacation time during the introductory period. However, if a introductory employee becomes a regular employee of the District, after 3 months of employment with the District, the period which the employee occupied introductory status shall be included in calculating his/ her entitlement to vacation with pay.
- 2020.9** Vacations are provided by the District to employees as a period of exemption from work with pay for the purpose of rest, relaxation and recreation. This respite is a benefit and is intended as an aid in maintaining the long-term and consistent productivity and contentment of the employee.
- 2020.10** At the time an employee is separated from District employment, whether voluntarily or involuntarily, payment will be made for all current and accumulated vacation leave.

Reviewed & Adopted 11/23/2020

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2020-1

Agenda Item # G (4)

Capital Outlay Recommended Expenditures

“Capital Expenditures,” or Capital Outlay, means expenditures for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life. All capital outlay, regardless of the dollar amount, requires board approval.

Anticipated Capital Outlay Expenditures is forecasted at \$1,005,000.00 for FY 2023 – 2024. The capital Outlay Expenditures are not factored in on the annual operations expenditures, this is a different line. Currently our Capital Outlay Fund balance is \$1,043,331.52. Please see below for the items included in the capital outlay expenditures for FY 23-24.

Item	Cost
1 Annual Land Payment	\$189,000.00
2 Tree Maintenance (WCA)	\$250,000.00
3 SM Backhoe	\$160,000.00
4 SM Small Tractor w/PTO	\$40,000.00
5 OH & SM Utility Vehicles	\$78,000.00
6 SM Bucket w/ single tooth	\$10,000.00
7 OH Hopper mower	\$32,000.00
8 OH Office expansion/Reno	\$200,000.00
9 Strategic Planning	\$30,000.00
10 SM water filtration System	\$16,000.00
Total Expense	\$1,005,000.00

Approved 6/22

Current Capital Outlay Fund
Balance **\$1,043,331.52**

After purchases total balance **\$38,331.52**

**Anticipated deposits to the C.O. Fund for FY 23-24

- (1) RDA deposits – Approximately \$340, 000.00 (1/24 & 6/24)
- (2) Excess revenue from FY 22-23 – Approximately \$700,000.00 (12/23 or 1/24)
- (3) Anticipated C.O. Fund Balance end of FY 23-24 – Approximately \$1,078,331

Agenda Item # G (5)
Strategic Goals for FY 2023-2024

Targets for 2023-2024 are:

- Continue to ensure the maintenance and landscaping is kept to expectations. Monitor the number of burials for FY 23-24. If the number of interments increase during the FY, be pro-active and find a solution. The recommendation for the next FY is to increase the staff by 1 FTE at OH with another Administrative Assistant.
- The State of California water challenges have been increasing every year. The district should research the idea and begin to move forward with a dry scape landscape.
- Continue to replace or add necessary equipment to ensure the staff is successful while conducting the daily operations of the cemetery.
- Conduct research on cost to completely overhaul the main entrance gate at OH.
- Begin and complete the Strategic Planning project.

Agenda Item # H

General Manager and Administration Manager Compensation Discussion

Any compensation/merit increase will be discussed in Open Session accordance to California Government Code Section 54953.