

MINUTES OF THE SPECIAL MEETING  
BOARD OF TRUSTEES  
NORTH COUNTY CEMETERY DISTRICT  
As of July 19, 2021

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Sharon Disney at 5:30 p.m., at the Oak Hill Memorial Park office. Present were Chairperson Sharon Disney, Trustees, Steven Lochridge, Tanis Brown, and Michael Ott. A quorum was present. Also, present was General Manager Edward Serna.

Pursuant to the Executive Department State of California, Executive Order N-25-20, California Governor Newsom is providing Brown Act flexibility for Public Agencies due to the COVID-19 crisis. The meeting was accessible to the public via teleconference.

The meeting began with the Salute to the U.S. Flag and the recognition of visitors.

Public input for non-agenda items; No action will be taken on non-agenda items. Speakers are limited to three minutes each.

The Board reviewed the Financial Report for the month of June 2021 and, and the end of the year data for FY 2020/2021. The board reviewed the budget Preamble data and the recommendations of the GM for the upcoming 2021-2022 FY budget.

1. Total Cemetery Income for F/Y 2020-2021 approximately exceeded budget by \$664,893.30. This was due primarily from the increase of burial services. 542 interment services were performed in FY 20-21, up 33.% from last year.
2. Total Operating Expenses under-ran budget by \$119,942.53. The under-run in Utilities, Travel & Transportation & Maintenance of Equipment were the three largest line items that attributed.

**Recommended to transfer to the Capital Outlay Fund:**

1. Land Payment for FY 21-22	\$184,801.33
2. Tree service contract (West Coast Arborist)	Approximate \$150,000.00
3. San Marcos dump Truck	Approximate \$70,000.00
4. Individual mowers	Approximate \$26,000.00
5. Adding another office space at OH	Approximate \$20,000.00
	<b><u>Total: \$696,663.80</u></b>

**3. Recommended Priorities for the District:**

- a. Land Payment – annually \$184,800.61
- b. Long Term Financial Health: Endowment Care, Preneed, Capital Outlay
- c. Land Conservancy at Oak Hill Memorial Park
- d. Irrigation/Water Sustainability

The General Manager made the following recommendations below for FY 2021-202.

1. An increase of 3% in wages.
2. An increase of 3% for fees.
3. Adding 1 holiday to the districts leave provisions.
4. Increasing/expanding the staff by 5 staff members that will consist of 1 full-time regular Maintenance Staff I, 3 part-time regular Maintenance Staff and 1 part-time administrative assistant positions. The total budget presented is reflecting the above changes to the district.

A motion was made by Trustee Ott and seconded by Trustee Brown, and passed unanimously with those members present to conditionally approve the General Manager's recommended FY 2021-22 budget with the following stipulations, effective August 1, 2021:

1. Modify the budget preamble to add a discussion about the justification for adding five new staff positions in light of maintaining a constant burial projection of 402 services annually. The preamble and other areas of the budget should describe the position classifications that will be added; whether the positions are regular or temporary and full or part time; and the assignment location (Oak Hill or San Marcos);
2. Authorize a 3% wage increase for district staff;
3. Authorize a 3% fee/price increase to help offset increased operational costs;
4. Modify the recommended part time Administrative Assistant position to a full time regular Administrative Manager position and to modify the salaries benefits portion of the budget and the position to reflect an updated salary range;
5. Add one floating holiday to the District's leave provisions associated with Admission's Day;
6. Authorize the transfer of FY 2020-21 "Excess Revenue" in the amount of \$696,663.80 to the District's Capital Outlay Fund for future projects and equipment purchases;
7. Retain the remaining "Excess Revenue" in the amount of \$450,801.33 in the General Operating Fund;
8. Add supplemental information in the "General Manager's Activities" under "Works in Progress" to justify increasing the number of staff positions;
9. Add the Customer Satisfaction Survey and Sustainable Landscape projects to the "General Manager's Activities" and "Works in Progress" sections of the budget;
10. Footnote the RDA dissolution revenue (\$285,256) as a potentially temporary source of income;
11. Direct the General Manager to return with a recommended final budget based on these stipulations on July 26, 2021.

The motion passes with 4 Aye votes.

Ayes:	4	Trustees Disney, Lochridge, Ott and Brown.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

The meeting adjourned at 8:52 p.m. The next Regular Board of Trustees Meeting is scheduled for July 26, 2021, and will begin at 5:30 P.M. It will be held at the District Office, 2640 Glenridge Road, Escondido, CA.

Edward Serna  
General Manager