

MINUTES OF THE SPECIAL MEETING
BOARD OF TRUSTEES
NORTH COUNTY CEMETERY DISTRICT
As of July 15, 2024

The meeting of the Board of Trustees of the *North County Cemetery District* was called to order by Chairperson Dr. Steven Lochridge at 5:30 p.m., at the Oak Hill Memorial Park office. Present were Trustees, Michael Ott, Sharon Disney, and Colleen Lukoff. A quorum was present. Also present was Administration Manager Kelly Swales, General Manager Edward Serna and two NCCD staff members, Alex Rodriguez and Jeff Petersen.

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.

Budget Process

The GM reviewed the budget process with the board and explained that this year it is recommended that the fee's increase by a certain dollar amount per line item instead of an overall percentage. It is also strongly recommended that the annual budget is reviewed at the halfway point of the fiscal year to make any necessary amendments.

Trustee Sulier arrived at 5:42 p.m.

Review the financial report for the period July 1, 2023, to June 30, 2024

The board reviewed the Financial Report for the month of June 2024, and the end of year data for FY 2023-2024. The board reviewed the budget data and the recommendations of the GM for the upcoming 2024-2025 FY proposed budget.

Total Cemetery Income for FY 23-24 fell short of the forecast by \$115,006.37. This was due to less burial services performed. There was a decrease of 8.38% or 42 burial services from the previous year. *Note: the decrease in interments is trending to the pre COVID numbers.*

Total Operating Expenses under-ran the budget by \$149,936.55. the two-line items that largely contributed were the Payroll Expense and Water items. These two items (payroll and water are anticipated to increase this year.

The GM recommends moving excess money from the General Operating Fund to the Capital Outlay Fund in December 2024 or January 2025.

Fiscal Year 2024-2025 Proposed Budget

The General Manager made the following recommendations below for the anticipated revenues for FY 2024-2025 proposed budget.

1. Transfers from the Pread fund is budgeted for \$400,000.00.
2. Increase all district fees by a specified dollar amount per line item.
3. Increase the non-resident fee line-item to \$1,500.00 to be more in line with other local public cemeteries.
4. Include a total of \$511,207.00 of interest already earned into the income budget.

The General Manager made the following recommendations below for the anticipated expenses for FY 2024-2025 proposed budget.

1. Increase the cost-of living allowance by 4% for all staff members.
2. Add one additional FTE Administration Assistant for Oak Hill Memorial Park.
3. Include a \$20,000.00 expense in the payroll line for any unexpected payroll expenses and EOY vacation pay outs.

The General Manager made the following recommendations below for the Employee Pay & Benefits FY 2024-2025 proposed budget.

1. Add one additional paid holiday to bring the district to 13 holidays for the year. The proposed holiday is Juneteenth (June 19th).

After extensive deliberations, a motion was presented by Trustee Ott, seconded by Trustee Lukoff and passed unanimously to approve/adopt the General Manager's recommended FY 2024-2025 budget (Agenda Item G. 1-4) as follows and with the following revisions, effective August 1, 2024.

1. Fees to be increased by line item as proposed. Next year the board to go through a similar budget process and increase the price schedule to reflect inflation and increased cost of equipment.
2. Increase the cost-of living allowance by 4% for all staff members.
3. Add one additional FTE Administration Assistant for Oak Hill Memorial Park.
4. Juneteenth will not be added as a holiday this fiscal year.

The motion passes with 5 Aye votes.

Ayes: 5 Trustees Lochridge, Ott, Disney, Lukoff, and Sulier.
Nays: 0
Abstained: 0
Absent: 0
Recused 0

The GM recommended changing the job title of the Administration Assistants to be more in line with the duties of the job description. It was recommended that the Administration Assistant job title be changed to ‘Family Support Coordinator’.

A motion was presented by Trustee Lukoff, seconded by Trustee Sulier, to change the Administration Assistant job title to Family Support Coordinator.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Lochridge, Ott, Disney, Lukoff and Sulier.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

The GM explained to the Board how allowing the preneed purchases of vaults, liners and engravings can become a liability to the district as we cannot control those costs from the vendors. When the item is needed by the family, the district would be subjected to the current fees of the vendors to provide the service. It was recommended that the district discontinues preneed sales of vaults, liners and engraving services.

A motion was presented by Trustee Ott, seconded by Trustee Disney, to approve the Preneed Purchases Recommendations as presented.

The motion passes with 5 Aye votes.

Ayes:	5	Trustees Lochridge, Ott, Disney, Lukoff and Sulier.
Nays:	0	
Abstained:	0	
Absent:	0	
Recused	0	

The meeting adjourned at 8:32 pm. The next Regular Board of Trustees meeting is scheduled for Monday July 22, 2024, and will begin at 5:30pm. It will be held at the district office, 2640 Glenridge road, Escondido, CA.

Prepared by:

Kelly Swales
Board Secretary