

BOARD OF TRUSTEES SPECIAL BOARD MEETING
NORTH COUNTY CEMETERY DISTRICT
For Monday, July 18, 2022, AT 5:30 P.M.
Oak Hill Memorial Park Office
2640 Glen Ridge Road Escondido, CA. 92027

Mission Statement

“It is the mission of the North County Cemetery District to provide respectful and cost effective cemetery services that meet the cultural, economic, religious and social needs of the community”.

Agenda Items May Be Addressed In A Sequence Different Then Listed.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the District Office at 2640 Glen Ridge Road, Escondido, during normal business hours.

AGENDA

- A. Call meeting to order
Time _____
- B. Roll call
1) Steven Lochridge
2) Tanis Brown
3) Michael Ott
4) Sharon Disney
5) Colleen Lukoff
- C. Opening of Meeting
1. U.S. Flag Salute & Pledge of Allegiance:
2. Recognize visitors:
- D. Review and revision of Agenda if required.

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

Per Governor Newsom Executive Order N-25-20, the order temporarily authorizes local agencies, including Special Districts, to hold public meetings more easily by way of teleconference/telephone. The meeting must be made accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the Board.

If you wish to call-in and address the Board, please call +1 (408) 650-3123 access code 750-531-349.

- E. Budget Process Page 1
- F. Review the financial report for the period July 1, 2021, to June 30, 2022. Pages 2 - 14
- G. Fiscal Year 2022-2023 Proposed Budget
1) Anticipated Revenues Pages 15 - 22
2) Anticipated Expenses Pages 23 - 29
3) Employee Pay & Benefits Pages 30 - 47
4) Capital Outlay Recommended Expenses Pages 48
5) Strategic Goals for F/Y 22-23 Pages 49
- H. General Manager Compensation Discussion Pages 50

Meeting adjourned at _____. The Next **Regular Board Meeting** to be held at 5:30 p.m., Monday, July 25, 2022, 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 22, 2022.**

*NCCD agendas and documents included in the agenda packet can be made available in alternative formats to persons with disabilities as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and California Government Code 54954.1. Writings that are public records as described in California Government Code Section 54957.5 (a), that are distributed during a NCCD meeting are available following the meeting in alternative formats upon request by a person with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). Please notify the NCCD General Manager, in writing, at 2640 Glen Ridge Road, Escondido, CA 92027-4532, of your request. Any request for mailed copies of agendas or agenda packets is valid for the calendar year in which the request is filed, and must be renewed following January 1 of each year. Individuals requesting a disability related modification or accommodation, including auxiliary aids or services, may contact the General Manager at 760*745*1781, three (3) calendar days in advance of the meeting, to make arrangements.*

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 through out the year.

The proposed budget presented is a comprehensive estimation/forecast of what the district's expenses and revenues are anticipated for fiscal year 2022 – 2023. 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 to return to the pre-COVID-19 sale numbers. The last two years have been challenging to forecast for, as the number of burials increased by 33% in FY 20-21 (542), and then decreased in FY 21-22 by 6.09% (509).

In FY 19-20 (Pre-COVID-19) the total number of interments was 405, which is a realistic number of interments compare to the average of 402 for the previous 5 years.

The last three months (4th quarter) the district experienced a drop in sales that are more in line with pre COVID-19 sale numbers. Due to the last three months sale trends, and the irregularities of the last two years, I determined that it was fiscally responsible to forecast the sales for approximately 175 to 200 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.*

With the current volatility of the financial crisis and the increase of cost due to supply and demand, it is strongly recommended that the district adopt a policy to have the ability to review the annual budget at the half-point of the FY to make necessary amendments and to update the annual budget if necessary.

Agenda Item # F

A brief review of the financial report for FY 21-22 (July 1, 2021, to June 30, 2022).

Total Cemetery Income for FY 21-22 approximately exceeded the budget by \$532,917.22. This was due primarily from the increase of burial services. 509 interments were performed in FY 21-22, down 6.09% or 33 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 this year and FY 19-20, the interments increased 25.68% or 104 interments.*

Total Operating Expenses under-ran budget by \$330,588.02. The three-line items that were under are Payroll Expense, Electric and Water. The district experienced a shortage in staff during the FY, this was the main factor for the savings in payroll.

The total approximate combine excess revenue for FY 21-22 \$863,505.24.

Historically, the district moves any excess money during August to the Capital Outlay Fund. My recommendation this year is not to move any excess money now from the General Operating Fund to the Capital Outlay Fund. 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 \$100,000 to \$120,000 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: **\$1,334,542.34.**

North County Cemetery District 2021-2022

Revenues and Expenses

July 2021 through June 2022

7/11/22

accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1-7100 · Prop Tax General	929,454.50	870,000.00	59,454.50	106.8%
1-7110 · Prop Tax - Redevelopment OH	118,547.37	109,000.00	9,547.37	108.8%
1-7120 · Prop Tax - Redevelopment SM	154,419.52	150,000.00	4,419.52	102.9%
1-7130 · Prop Tax - Redevelopment Vista	25,675.25	24,000.00	1,675.25	107.0%
1-8010 · Sale Burial Rights	334,909.09	165,000.00	169,909.09	203.0%
1-8150 · Opening/Closing	367,582.00	237,000.00	130,582.00	155.1%
1-8250 · Sale Vault/Liner	111,874.10	58,000.00	53,874.10	192.9%
1-8310 · Non-Resident/Taxpayer Fee	85,152.00	42,500.00	42,652.00	200.4%
1-8320 · Set Marker/Flat/Up Headstone	109,640.00	22,300.00	87,340.00	491.7%
1-8340 · Engraving Urn Vault/Ceno	20,321.00	15,000.00	5,321.00	135.5%
1-8350 · Setting Vault/Liner	67,093.00	36,000.00	31,093.00	186.4%
1-8740 · Administration Fee	0.00	1,000.00	-1,000.00	0.0%
1-8750 · Miscellaneous	14,646.03	1,500.00	13,146.03	976.4%
1-8910 · Preneed Interfund Transfer In	495,459.81	540,000.00	-44,540.19	91.8%
Total Income	2,838,923.04	2,271,300.00	567,623.04	125.0%
Expense				
1-1100 · Payroll Expenses	991,100.55	1,138,020.00	-146,919.45	87.1%
1-2300 · Workers Compensation Insurance	36,006.54	55,062.00	-19,055.46	65.4%
1-2500 · Retirement Annuity	49,244.80	58,753.00	-9,508.20	83.8%
1-2900 · Other Employee Benefits	121,368.25	136,480.00	-15,111.75	88.9%
1-3110 · Office Expense	27,652.27	22,000.00	5,652.27	125.7%
1-3120 · Clothing/Personal Supplies	31,143.94	24,000.00	7,143.94	129.8%
1-3210 · Small Tools & Instruments	3,079.03	2,500.00	579.03	123.2%
1-3910 · Dumpster/Cleaning Supplies	4,821.18	12,000.00	-7,178.82	40.2%
1-4190 · Travel & Transportation	7,592.77	16,704.00	-9,111.23	45.5%
1-4210 · Dues and Memberships	12,553.29	12,000.00	553.29	104.6%
1-4310 · Insurance-Liability/Property	31,843.46	33,500.00	-1,656.54	95.1%
1-4410 · Gas/Fuel	20,591.42	17,000.00	3,591.42	121.1%
1-4420 · Electric	50,674.15	85,000.00	-34,325.85	59.6%
1-4430 · Water	143,420.56	195,000.00	-51,579.44	73.5%
1-4450 · Pest Control	0.00	2,500.00	-2,500.00	0.0%
1-4510 · Rents & Leases	2,454.08	2,500.00	-45.92	98.2%
1-4540 · Maintenance of Grounds	44,736.80	45,000.00	-263.20	99.4%
1-4550 · Maintenance of Equipment	40,700.96	52,000.00	-11,299.04	78.3%
1-4560 · Maintenance of Structures	28,761.02	45,000.00	-16,238.98	63.9%
1-4610 · Legal	34,276.39	25,000.00	9,276.39	137.1%
1-4620 · Professional/Special Services	12,258.15	30,000.00	-17,741.85	40.9%
1-4630 · Audit	12,500.00	10,000.00	2,500.00	125.0%
1-4640 · Accountant	25,835.87	17,000.00	8,835.87	152.0%
1-4650 · Employment Costs	0.00	32,500.00	-32,500.00	0.0%
1-4670 · Webmaster/Advertising	2,158.05	2,500.00	-341.95	86.3%
1-4690 · Software License	5,445.00	11,200.00	-5,755.00	48.6%
1-4710 · Communications	11,180.37	13,500.00	-2,319.63	82.8%
1-4720 · Postage	307.99	1,500.00	-1,192.01	20.5%
1-4730 · Telephone/Internet	0.00	1,500.00	-1,500.00	0.0%
1-4810 · Board Compensation	6,300.00	7,000.00	-700.00	90.0%
1-4910 · Repurchases	13,951.60	16,000.00	-2,048.40	87.2%
1-4920 · Vault/Liner Expense	44,439.00	38,000.00	6,439.00	116.9%
1-4930 · Marker Setting Expense	24,922.26	20,000.00	4,922.26	124.6%
1-4940 · Engraving Urnvault/Cenotaph	26,586.31	13,581.00	13,005.31	195.8%
1-4950 · Refund	12,387.37	15,000.00	-2,612.63	82.6%
1-4960 · Credit Card Fees	31,477.36	50,000.00	-18,522.64	63.0%
1-4970 · Tran FM Preneed To Sale Tax	0.00	6,000.00	-6,000.00	0.0%
1-4990 · Misc. Expense	10,513.81	6,000.00	4,513.81	175.2%
Total Expense	1,940,711.98	2,271,300.00	-330,588.02	85.4%
Net Ordinary Income	898,211.06	0.00	898,211.06	100.0%
Net Income	942,349.68	0.00	942,349.68	100.0%

North County Cemetery District

Balance Sheet

As of June 30, 2022

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

1-9120 · General OP County Fund 44000	1,334,542.34
2-9122 · Preneed County Fund - 44450	3,810,884.72
2-9201 · Investment Bank OZK - 7151	139,664.81
2-9202 · Investment TIAA	256,456.82
2-9214 · Stifel OH PN - 0794	1,049,742.01
2-9215 · Stifel SM PN - 8998	867,525.23
3-9123 · EC Interest County Fund - 44001	507,389.32
3-9124 · EC Princ County Fund - 43500	2,852,389.23
3-9210 · Stifel OH EC Interest -0629	55,199.54
3-9211 · Stifel SM EC Interest - 2698	14,101.70
3-9212 · Stifel OH EC - 1874	1,412,657.13
3-9213 · Stifel SM EC - 4555	294,367.87
4-9121 · Cap Outlay Fund - 44005	810,516.23
9100 · NCCD- CBT Main Bank Account 881	350,243.63
9110 · NCCD - CBT Deposit Account 611	
9111 · Preneed CBT - OH	80,469.99
9113 · Cash Endow Care/Pri - OH	21,960.00
9110 · NCCD - CBT Deposit Account 611 - Other	55,559.27

Total 9110 · NCCD - CBT Deposit Account 611	157,989.26
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Total Checking/Savings	13,913,669.84
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Accounts Receivable

1-9200 · Taxes Receivable	3,917.27
11000 · Accounts Receivable	85,571.14
2-1097 · Contracts Receivable PN	81,283.84

Total Accounts Receivable	170,772.25
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Other Current Assets

1-9150 · G County FMV	5,759.91
11009 · Previous Accounts Rec. Osiris	-86,702.01
12000 · Undeposited Funds	10,685.86
2-9150 · PN County FMV	17,694.90
2-9205 · Interest Receivable - PN	12,737.49
3-9150 · EC County FMV	15,311.44
3-9205 · Interest Receivable - EC	11,003.30
4-9150 · CO County FMV	2,223.72

Total Other Current Assets	-11,285.39
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Total Current Assets	14,073,156.70
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Fixed Assets

9-1001 · Land	2,591,506.27
9-1002 · Work in progress	53,824.29
9-1003 · Structures and Improvements	
9-1010 · Accum. Depreciation Structures	-5,456,970.73
9-1003 · Structures and Improvements - Other	6,176,500.26

Total 9-1003 · Structures and Improvements	719,529.53
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9-1004 · Equipment

9-1011 · Accum. Depreciation Equipment	-441,922.70
9-1004 · Equipment - Other	690,857.87

Total 9-1004 · Equipment	248,935.17
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Total Fixed Assets	3,613,795.26
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TOTAL ASSETS	17,686,951.96
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North County Cemetery District

Balance Sheet

As of June 30, 2022

Jun 30, 22

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1-9510 · Salaries Payable YE	46,076.82
1-9520 · Vendors Payable	36,538.32
24000 · Payroll Liabilities	-5,902.75
25500 · Sales Tax Payable	3,485.43
9551 · Sales Tax - OH - Cash	-1,788.26
9552 · Sales Tax - SM - Cash	-835.10
Total Other Current Liabilities	77,574.46
Total Current Liabilities	77,574.46
Long Term Liabilities	
9-2001 · Compensated Absences	32,974.45
9-2010 · Capital One Loan	1,076,249.00
Total Long Term Liabilities	1,109,223.45
Total Liabilities	1,186,797.91
Equity	
2-3000 · PN Fund Balance	5,588,957.00
3-3000 · EC Fund Balance	4,792,735.00
30000 · Opening Balance Equity	677,379.04
32000 · Retained Earnings	1,667,047.28
4-3000 · CO Fund Balance	446,920.00
9-3000 · Fund Balance GASB 34	2,384,766.05
Net Income	942,349.68
Total Equity	16,500,154.05
TOTAL LIABILITIES & EQUITY	17,686,951.96

North County Cemetery District
Profit & Loss
 July 2021 through June 2022

Jul '21 - Jun 22

Ordinary Income/Expense

Income

1-7100 · Prop Tax General	929,454.50
1-7110 · Prop Tax - Redevelopment OH	118,547.37
1-7120 · Prop Tax - Redevelopment SM	154,419.52
1-7130 · Prop Tax - Redevelopment Vista	25,675.25
1-8010 · Sale Burial Rights	334,909.09
1-8150 · Opening/Closing	367,582.00
1-8250 · Sale Vault/Liner	111,874.10
1-8310 · Non-Resident/Taxpayer Fee	85,152.00
1-8320 · Set Marker/Flat/Up Headstone	109,640.00
1-8340 · Engraving Urn Vault/Ceno	20,321.00
1-8350 · Setting Vault/Liner	67,093.00
1-8710 · Interest - General Operating	5,863.20
1-8750 · Miscellaneous	14,646.03
1-8910 · Preneed Interfund Transfer In	495,459.81
1-9000 · Discount	-1,713.83

Total Income

2,838,923.04

Expense

1-1100 · Payroll Expenses	991,100.55
1-2300 · Workers Compensation Insurance	36,006.54
1-2500 · Retirement Annuity	49,244.80
1-2900 · Other Employee Benefits	121,368.25
1-3110 · Office Expense	27,652.27
1-3120 · Clothing/Personal Supplies	31,143.94
1-3210 · Small Tools & Instruments	3,079.03
1-3910 · Dumpster/Cleaning Supplies	4,821.18
1-4190 · Travel & Transportation	7,592.77
1-4210 · Dues and Memberships	12,553.29
1-4310 · Insurance-Liability/Property	31,843.46
1-4410 · Gas/Fuel	20,591.42
1-4420 · Electric	50,674.15
1-4430 · Water	143,420.56
1-4490 · Other Utilities	18,427.38
1-4510 · Rents & Leases	2,454.08
1-4540 · Maintenance of Grounds	44,736.80
1-4550 · Maintenance of Equipment	40,700.96
1-4560 · Maintenance of Structures	28,761.02
1-4610 · Legal	34,276.39
1-4620 · Professional/Special Services	12,258.15
1-4630 · Audit	12,500.00
1-4640 · Accountant	25,835.87
1-4670 · Webmaster/Advertising	2,158.05
1-4690 · Software License	5,445.00
1-4710 · Communications	11,180.37
1-4720 · Postage	307.99
1-4810 · Board Compensation	6,300.00
1-4910 · Repurchases	13,951.60
1-4920 · Vault/Liner Expense	44,439.00
1-4930 · Marker Setting Expense	24,922.26
1-4940 · Engraving Urnvault/Cenotaph	26,586.31
1-4950 · Refund	12,387.37
1-4960 · Credit Card Fees	31,477.36
1-4990 · Misc. Expense	10,513.81

Total Expense

1,940,711.98

Net Ordinary Income

898,211.06

North County Cemetery District
Profit & Loss
July 2021 through June 2022

Jul '21 - Jun 22

Other Income/Expense

Other Income

2-8010 · PN Sales Burial rights	251,554.00
2-8150 · PN Opening/Closing	266,976.00
2-8250 · PN Sale Vault/Liner	87,041.00
2-8310 · PN Non-Resident/Taxpayer Fee	19,132.00
2-8320 · PN Set Marker Flat/Upright Head	47,871.00
2-8340 · PN Engraving Urnvault/Ceno	6,802.00
2-8350 · PN Setting Vault/Liner	54,916.00
2-8591 · Preneed Fund Interest - OH	29,948.64
2-8592 · Preneed Fund Interest - SM	24,146.03
2-8713 · Interest PN	18,557.88
2-8781 · Stifel PN Change in Sec Values	-133,718.92
2-9000 · PN Discount	-4,167.74
3-8210 · Endowment Care	271,160.00
3-8212 · Endowment Care - SM	8,168.86
3-8713 · Interest EC	51,865.91
3-8780 · Stifel EC Change in Sec Values	-114,678.25
4-8713 · Interest - Capital Outlay Cnty	1,549.89
4-8910 · Interfund Transfer In	696,663.80

Total Other Income 1,583,788.10

Other Expense

1-6810 · Interfund Transfer Out	696,663.80
2-6810 · Preneed Interfund Transfer Out	495,459.81
4-4690 · Software License CO	4,375.00
4-5100 · Capital Outlay - Land	7,500.00
4-5200 · Capital Outlay - Land Improveme	6,408.00
4-5300 · Capital Outlay - Building & IMP	13,900.00
4-5400 · Capital Outlay - Equipment	38,738.43
4-6110 · Debt Service - Interest	48,041.44
4-6120 · Debt Service - Principal	228,563.00

Total Other Expense 1,539,649.48

Net Other Income 44,138.62

Net Income 942,349.68

	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>
6/28/2021	1	2	2	0		5
7/5/2021	2	5	3	0		10
7/12/2021	0	2	0	0		2
7/19/2021	5	1	2	0		8
7/26/2021	2	2	2	0		6
8/2/2021	1	7	2	0		10
8/9/2021	2	1	1	2		6
8/16/2021	1	3	1	1		6
8/23/2021	6	1	2	0		9
8/30/2021	1	2	0	0		3
9/6/2021	2	3	1	0		6
9/13/2021	1	5	2	0		8
9/20/2021	6	1	2	2		11
9/27/2021	4	8	2	0		14
10/4/2021	2	3	3	2		10
10/11/2021	5	3	4	1		13
10/18/2021	5	6	4	2		17
10/25/2021	6	4	2	0		12
11/1/2021	5	5	1	0		11
11/8/2021	3	4	0	5		12
11/15/2021	3	4	1	0		8
11/22/2021	2	1	1	1		5
11/29/2021	1	7	1	0		9
12/6/2021	4	3	1	1		9
12/13/2021	3	5	2	1		11
12/20/2021	3	4	2	1		10
12/27/2021	4	3	2	0		9
TOTAL JULY-DEC 2021	80	95	46	19		240
JAN-JUNE 2021	131	80	68	35		314
Past Years						total
2022						
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
2014	164	134	51	35		384
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
Total (Fiscal 15-16)	163	127	56	35		381
Total (Fiscal 14-15)	165	102	45	40		352
Total (Fiscal 13-14)	163	156	51	32		402

	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>
1/3/2022	4	2	0	1		7
1/10/2022	6	0	2	0		8
1/17/2022	5	3	2	2		12
1/24/2022	4	6	3	1		14
1/31/2022	4	5	4	0		13
2/7/2022	7	2	3	1		13
2/14/2022	6	2	3	3		14
2/21/2022	5	5	2	0		12
2/28/2022	1	7	0	2		10
3/7/2022	3	2	1	0		6
3/14/2022	7	4	5	2		18
3/21/2022	7	4	3	0		14
3/28/2022	4	5	3	2		14
4/4/2022	3	5	1	2		11
4/11/2022	3	4	3	0		10
4/18/2022	4	4	1	0		9
4/25/2022	1	1	1	6		9
5/2/2022	3	3	1	0		7
5/9/2022	0	2	2	1		5
5/16/2022	0	4	2	0		6
5/23/2022	6	4	2	0		12
5/30/2022	3	2	3	0		8
6/6/2022	2	2	1	2		7
6/13/2022	2	6	2	0		10
6/20/2022	1	4	5	0		10
6/27/2022	0	4	4	2		10
TOTAL JAN-JUNE 2022	91	92	59	27		269
Total July-December 2021						240
Past Years						Total
2022						
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
2014	164	134	51	35		384
Total (Fiscal 22-22)	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
Total (Fiscal 15-16)	163	127	56	35		381
Total (Fiscal 14-15)	165	102	45	40		352
Total (Fiscal 13-14)	163	156	51	32		402

CHARGES	CURRENT SECURED	CURRENT UNSECURED	DLQ UNSECURED	DLQ UNSEC ST UNITARY	DU UNITARY-RAILRD
OPENING	08/02/21	08/02/21	08/02/21	08/02/21	08/02/21
SUPPLEMENTAL		17,750.09	3,588.33	6.99	1.69
CORRECTIONS		21.67	328.53	16.60	1.80
PRIOR YEAR ESCAPES	85.69	617.14		23.59	
PENALTIES/INTEREST					
2% PASS THRU					
NET ADJUSTMENTS	85.69	638.81	328.53	16.60	1.80
TOTAL RECEIVABLES	85.69	18,388.90	3,916.86	23.59	3.49

COLLECTIONS	CURRENT SECURED	CURRENT UNSECURED	DLQ UNSECURED	DLQ UNSEC ST UNITARY	DU UNITARY-RAILRD
TAXES		08/02/21	08/02/21	08/02/21	
PRIOR YEAR ESCAPES		9,165.38	89.31		
PENALTIES/INTEREST		18.64	36.42		
2% PASS THRU					
TOTAL COLLECTED TO DATE	85.69	9,184.02	125.73	.49	
REMAINING RECEIVABLES		9,204.88	3,791.13	23.10	3.49

DISTRIBUTIONS	CURRENT SEC SUPP	CURRENT UNSEC SUPP	DLQ UNSEC SUPP	FUND SUMMARY
TAXES		08/02/21	08/02/21	
PRIOR		9,165.38	89.31	
PR YR ESC		18.64	36.42	
PEN/INT				
COSTS				
2% PASS THRU				
PRIOR				
TOTAL PRIOR DISTRIBUTED		9,184.02	125.73	.49
TAXES		08/02/21	08/02/21	
PR YR ESC		9,184.02	125.73	0.49
PEN/INT		0.00	28.92	0.00
COSTS		9,184.02	96.81	0.49
2% PASS THRU				
PRIOR				
TOTAL DISTRIBUTED THIS RUN	0.00	9,184.02	125.73	0.49
REFNDS/ADJUSTMNTS	0.00	0.00	0.00	0.00
NET THIS RUN	0.00	9,184.02	96.81	0.49

CHANGES	CURRENT SEC SUPP	CURRENT UNSEC SUPP	DLQ UNSEC SUPP	FUND SUMMARY
OPENING	08/02/21	08/02/21	08/02/21	
SUPPLEMENTAL			1,651.24	
CORRECTIONS		61.00	21.13	
PRIOR YEAR ESCAPES	804.22	61.00		
PENALTIES/INTEREST				
2% PASS THRU				
NET ADJUSTMENTS	804.22	61.00	21.13	1,957.78
TOTAL RECEIVABLES	804.22	61.00	1,672.37	24,956.12

COLLECTIONS	CURRENT SEC SUPP	CURRENT UNSEC SUPP	DLQ UNSEC SUPP	FUND SUMMARY
TAXES		08/02/21	08/02/21	
PRIOR YEAR ESCAPES		16.92	90.92	
PENALTIES/INTEREST				
2% PASS THRU				
TOTAL COLLECTED TO DATE	804.22	16.92	90.92	9,418.08
REMAINING RECEIVABLES		44.08	1,581.45	15,538.04

DISTRIBUTIONS	CURRENT SEC SUPP	CURRENT UNSEC SUPP	DLQ UNSEC SUPP	FUND SUMMARY
TAXES		08/02/21	08/02/21	
PR YR ESC		16.92	90.92	
PEN/INT				
COSTS				
2% PASS THRU				
PRIOR				
TOTAL PRIOR DISTRIBUTED		16.92	90.92	9,418.08
TAXES		08/02/21	08/02/21	
PR YR ESC		16.92	90.92	
PEN/INT				
COSTS				
2% PASS THRU				
PRIOR				
TOTAL DISTRIBUTED THIS RUN	0.00	16.92	90.92	9,418.08
REFNDS/ADJUSTMNTS	0.00	0.00	0.00	0.00
NET THIS RUN	0.00	16.07	86.37	9,383.76

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1% COUNTY OF SAN DIEGO

CHARGES
 SUPPLEMENTAL
 CORRECTIONS
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU
 NET ADJUSTMENTS
 TOTAL RECEIVABLES

516.32
 516.32
 516.32

08/27/21
 08/27/21
 08/27/21

CURRENT SEC SUPP
 CURRENT UNSECURED
 DLQ UNSECURED
 DLQ UNSEC SUPP

17,750.09
 13,940.94
 9,165.38

26.21
 4,466.24
 18.64

630.88
 3,706.06
 89.31

302.56
 184.83
 36.42

08/02/21
 08/02/21
 08/27/21

DLQ UNSEC ST UNITARY
 DU UNITARY-RAILRD

6.99
 23.10
 .49

1.69
 16.60
 .49

1.80
 23.59
 1.80

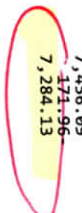
COLLECTIONS
 TAXES
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU
 TOTAL COLLECTED TO DATE
 REMAINING RECEIVABLES

516.32
 516.32
 516.32

08/27/21
 08/27/21
 08/27/21

CURRENT SEC SUPP
 CURRENT UNSEC SUPP
 DLQ UNSEC SUPP
 FUND SUMMARY

17,750.09
 13,940.94
 9,165.38
 26.21
 630.88
 302.56
 08/02/21
 6.99
 1.69
 1.80
 16,874.17
 7,456.09
 1,271.96
 7,284.13



CHARGES	DLQ UNSEC ST UNITARY	DU UNITARY-RAILRD	DISCHGD DLQ UNSEC	CURRENT SEC SUPP	CURRENT UNSEC SUPP
OPENING	09/23/21	09/23/21	10/04/21	10/04/21	10/04/21
SUPPLEMENTAL	16.60	1.80	4.59	12,323.20	378.85
CORRECTIONS				6,657.82	
PRIOR YEAR ESCAPES				18,981.02	378.85
PENALTIES/INTEREST				18,981.02	378.85
COSTS					
2% PASS THRU				23,55-	67.82
NET ADJUSTMENTS	16.60	1.80	4.59	3,666.04	
TOTAL RECEIVABLES	23.59	3.49	4.59	18,981.02	378.85

COLLECTIONS	08/27/21		10/04/21	10/04/21	10/04/21
TAXES	.49		4.59	3,642.49	67.82
PRIOR YEAR ESCAPES				15,338.53	311.03
PENALTIES/INTEREST					
COSTS					
2% PASS THRU					
TOTAL COLLECTED TO DATE	23.10	3.49	4.59	15,338.53	311.03
REMAINING RECEIVABLES					

DISTRIBUTIONS			10/04/21	10/04/21	10/04/21
TAXES	.49		4.59	3,642.49	67.82
PR YR ESC				1,128.90	30.95
PEN/INT				83.75-	1.56-
COSTS				1,045.15	29.39
2% PASS THRU					
ALLOCATED THIS RUN					
TOTAL DISTRIBUTED TO DATE	.49		4.59	3,642.49	67.82

TOTAL DISTRIBUTED THIS RUN	0.00	0.00	4.59	1,128.90	30.95
REFNDS/ADJUSTMNTS THIS RUN	0.00	0.00	0.00	83.75-	1.56-
NET THIS RUN	0.00	0.00	4.59	1,045.15	29.39

CHARGES	SUPPLEMENTAL HOE	DLQ UNSEC SUPP	FUND SUMMARY
OPENING	10/04/21	10/04/21	
SUPPLEMENTAL	87.58	1,651.24	905,512.49
CORRECTIONS			92.17
PRIOR YEAR ESCAPES			11,840.77
PENALTIES/INTEREST			8,931.81
COSTS			
2% PASS THRU			
NET ADJUSTMENTS	87.58	15.16	20,864.75
TOTAL RECEIVABLES	87.58	1,666.40	926,377.24

COLLECTIONS	10/04/21		
TAXES			22,433.73
PRIOR YEAR ESCAPES			4,179.62
PENALTIES/INTEREST			
COSTS			
2% PASS THRU			
TOTAL COLLECTED TO DATE	87.58	220.47	26,613.35
REMAINING RECEIVABLES		1,445.93	899,763.89

DISTRIBUTIONS	10/04/21		
TAXES			14,017.82
PR YR ESC			2,856.35
PEN/INT			
COSTS			
2% PASS THRU			
ALLOCATED THIS RUN			
TOTAL DISTRIBUTED TO DATE		197.31	16,874.17

TOTAL DISTRIBUTED THIS RUN	0.00	23.16	9,739.18
REFNDS/ADJUSTMNTS THIS RUN	0.00	1.16-	756.59-
NET THIS RUN	0.00	22.00	8,972.59

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1% COUNTY OF SAN DIEGO

CHARGES
 SUPPLEMENTAL 16.60
 CORRECTIONS 6.99
 PRIOR YEAR ESCAPES 1.80
 PENALTIES/INTEREST 1.69
 COSTS 1.69
 2% PASS THRU 1.80
 NET ADJUSTMENTS 1.80
 TOTAL RECEIVABLES 3.49

COLLECTIONS
 TAXES 11/05/21 .60
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU
 TOTAL COLLECTED TO DATE 3.49
 REMAINING RECEIVABLES

DISTRIBUTIONS
 TAXES 09/23/21 .49
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU
 TOTAL PRIOR DISTRIBUTED .49

TAXES THIS RUN .11
 PR YR ESC THIS RUN
 PEN/INT THIS RUN
 COSTS THIS RUN
 2% PASS THRU THIS RUN
 ALLOCATED THIS RUN
 TOTAL DISTRIBUTED TO DATE .60

TOTAL DISTRIBUTED THIS RUN 0.11
 REFND/ADJUSTMNTS THIS RUN 0.00
 NET THIS RUN 0.11

CHARGES SUPPLEMENTAL HOE 10/04/21 87.58
 OPENING 11/05/21 1,651.24
 SUPPLEMENTAL 87.58
 CORRECTIONS 6.22
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU 6.22
 NET ADJUSTMENTS 1,657.46
 TOTAL RECEIVABLES 87.58

COLLECTIONS 11/05/21 1.16
 TAXES 228.13
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU 1.16
 TOTAL COLLECTED TO DATE 228.29
 REMAINING RECEIVABLES 1,429.17

DISTRIBUTIONS 11/05/21 .06
 TAXES 220.41
 PRIOR YEAR ESCAPES
 PENALTIES/INTEREST
 COSTS
 2% PASS THRU .06
 TOTAL PRIOR DISTRIBUTED 220.47

TAXES THIS RUN .10
 PR YR ESC THIS RUN 7.72
 PEN/INT THIS RUN
 COSTS THIS RUN
 2% PASS THRU THIS RUN
 ALLOCATED THIS RUN
 TOTAL DISTRIBUTED TO DATE 228.29

FUND SUMMARY

905,512.49
 93.36
 15,455.08
 10,338.03

25,886.47
 931,398.96

70,585.72
 5,950.25

76,535.97
 854,862.99

22,433.73
 4,179.62

26,613.35
 48,151.99
 1,770.63

76,535.97

49,972.62
 1,841.83
 48,880.79

CHARGES	DLQ UNSEC ST UNITARY	DU UNITARY-RAILRD	DISCHGD DLQ UNSEC	CURRENT SEC SUPP	CURRENT UNSEC SUPP
OPENING	12/03/21	12/03/21	12/06/21	12/06/21	12/06/21
SUPPLEMENTAL	6.99	1.69	6.83	20,766.61	9.54
CORRECTIONS	16.60	1.80	6.83	8,272.87	576.66
PRIOR YEAR ESCAPES					
PENALTIES/INTEREST					
COSTS					
2% PASS THRU					
NET ADJUSTMENTS	16.60	1.80	6.83	29,039.48	586.20
TOTAL RECEIVABLES	23.59	3.49	6.83	29,039.48	586.20

COLLECTIONS	TAXES	PRIOR YEAR ESCAPES	PENALTIES/INTEREST	COSTS	2% PASS THRU	TOTAL COLLECTED TO DATE	REMAINING RECEIVABLES
12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	22.77	22.77
.82	.82		6.83	1,115.28	1,115.28	3.49	3.49
			6.83	7,954.14	7,954.14		

DISTRIBUTIONS	TAXES	PRIOR YEAR ESCAPES	PEN/INT	COSTS	2% PASS THRU	TOTAL PRIOR DISTRIBUTED	TOTAL DISTRIBUTED THIS RUN	REFNDS/ADJUSTMNTS THIS RUN	NET THIS RUN
12/03/21	12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	.60	.60	0.00	0.22
.60	.60		5.78	174.85	174.85	5.78	5.78	0.00	0.00
			5.78	5,229.69	5,229.69	1.05	1.05	0.00	0.00
			5.78	9,069.42	9,069.42	1.05	1.05	0.00	0.00
			5.78	2,724.45	2,724.45	1.05	1.05	0.00	0.00
			5.78	3,664.88	3,664.88	1.05	1.05	0.00	0.00
			5.78	193.21	193.21	1.05	1.05	0.00	0.00
			5.78	3,471.67	3,471.67	1.05	1.05	0.00	0.00
			5.78	942,058.54	942,058.54	1.05	1.05	0.00	0.00

CHARGES	SUPPLEMENTAL HOE	DLQ UNSEC SUPP	FUND SUMMARY
OPENING	12/03/21	12/06/21	911,452.95
SUPPLEMENTAL	87.75	1,651.24	94.58
CORRECTIONS			19,475.93
PRIOR YEAR ESCAPES			11,035.08
PENALTIES/INTEREST			
COSTS			
2% PASS THRU			
NET ADJUSTMENTS	87.75	.23	30,605.59
TOTAL RECEIVABLES	87.75	1,651.47	942,058.54

COLLECTIONS	TAXES	PRIOR YEAR ESCAPES	PENALTIES/INTEREST	COSTS	2% PASS THRU	TOTAL COLLECTED TO DATE	REMAINING RECEIVABLES
12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	13.16	13.16
.16	.16		227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16
			227.80	227.80	227.80	13.16	13.16

DISTRIBUTIONS	TAXES	PRIOR YEAR ESCAPES	PEN/INT	COSTS	2% PASS THRU	TOTAL PRIOR DISTRIBUTED	TOTAL DISTRIBUTED THIS RUN	REFNDS/ADJUSTMNTS THIS RUN	NET THIS RUN
12/03/21	12/06/21	12/06/21	12/06/21	12/06/21	12/06/21	13.16	13.16	0.33-	0.33-
.16	.16		228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-
			228.13	228.13	228.13	13.16	13.16	0.00	0.66-

14

87,440.42
 196,445.14
 363,483.62
 286,947.65
 818.33-
 286,129.32

Agenda Item # G (1)
General Proposed Operating Budget

Anticipated Revenues:

Anticipated revenues for FY 2022-2023 are, \$2,352,624.00, a 3.58% or \$81,324 increased, over estimated revenue for FY 21-22. Revenues are generated from three sources: Property Taxes, fees charged for services and Return on Investments.

- Property Taxes are estimated to increase 6.1% or \$56,000.00 for FY 2022-2023 compared to last FY. For the first time in NCCD annual budget forecast, Redevelopment Agency Dissolution (RDA) money was NOT factored in, in this year's fiscal year budget. Last FY NCCD received over \$298,000.00 in RDA money, 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 General Operating Fund however, I am working with the County of San Diego to find a way to re-route the funds to be directly deposited into the Capital Outlay Fund account.

- Transfers from the Preneed fund are budgeted for \$600,000.00 due to PN fund growing fast.
- The district fees are recommended to be increase by 7%.
- One new revenue line-item name "Administration Fee" has been added to the revenue budget. NCCD has never have an Administration Fee, it is strongly recommended that this line item be added to the annual proposed budget.

INSURANCE TAX

Most insurance policies written in California are subject to a 2.35-percent gross premiums tax. This tax takes the place of all other state and local taxes on insurance companies except those on real property and motor vehicles. In general, the basis of the tax is the amount of "gross premiums" received, less returned premiums. The insurance tax generated revenues of \$3.1 billion in 2020-21 and is expected to generate revenues of \$3.4 billion in 2021-22 and \$3.5 billion in 2022-23. These figures reflect a decrease of \$209 million in 2020-21, an increase of \$20 million in 2021-22, and a decrease of \$12 million in 2022-23 from 2021 Budget Act projections.

ALCOHOLIC BEVERAGE TAXES

In addition to the sales tax paid by retail purchasers, California levies an excise tax on distributors of beer, wine, and distilled spirits. The tax rates per gallon are applied as follows: (1) \$0.20 for beer, dry wine, and sweet wine; (2) \$0.30 for sparkling wine; and (3) \$3.30 for distilled spirits.

Revenue estimates for each type of alcoholic beverage are based on projections of total per capita consumption and population growth. Per capita consumption of beer and wine is projected to decline 1.2 percent in 2021-22 and 0.5 percent in 2022-23, while per capita distilled spirits consumption is projected to increase 4 percent in 2021-22, before declining 2 percent in 2022-23. Revenues from this tax were \$415 million in 2020-21 and are estimated to be \$423 million in 2021-22 and \$421 million in 2022-23.

OTHER REVENUES

UNCLAIMED PROPERTY

The Budget reflects receipts in unclaimed property of \$492 million in 2021-22 and \$506 million in 2022-23. These numbers reflect ongoing efforts to maintain compliance of holders of unclaimed property with Unclaimed Property Law.

PROPERTY TAXES

Although the property tax is a local revenue source, the amount of property tax generated each year has an increased impact on the state budget when Tests 2 or 3 of

Proposition 98 are operative because, in those years, local property tax revenues allocated to K-14 schools offset General Fund expenditures. When Test 1 of Proposition 98 is operative, as it will be for 2022-23, property tax revenues received by K-14 schools count toward the Proposition 98 guarantee, but do not offset General Fund expenditures.

Preliminary data for the secured property tax roll indicates that property tax collections increased 5.3 percent in 2020-21, which is modestly below the average growth of the prior five years of 5.9 percent but still in line with historical norms.

Assessed value growth is estimated based on statistical modeling and evaluations of real estate trends. The median sales price of existing single-family homes increased 22 percent from 2019-20 to 2020-21. The sharp rise in home prices partly reflects a larger than usual share of high-end homes sold as many wealthy households purchased a larger home or second vacation home. Given the expectation of higher interest rates as signaled by the Federal Reserve, and as the mix of homes sold reverts back to pre-pandemic levels, housing price growth is expected to moderate to the pre-pandemic rate of around 5 percent per year.

A property's assessed (taxable) value generally increases more slowly than its market value. When a property is sold, its assessed value is adjusted to its market value. As a result, property sales often result in large increases in taxable value. Fewer properties were transferred in 2020-21 than expected at the 2021 Budget Act, leading to fewer taxable value reassessments. The forecast assumes transfers will continue to be slow in 2021-22 as demand softens due to decreasing housing affordability and increasing interest rates. Following a brief rebound in 2022-23, the long-term trend of transfers slowly declining is expected to continue.

Statewide property tax revenue growth rates are largely unchanged from the 2021 Budget Act as the lower transfers were offset by higher prices. Property Tax revenues are estimated to increase 6.2 percent in 2021-22 and 6.1 percent in 2022-23, compared to 6.1 percent for 2021-22 and 6.1 percent for 2022-23 projected as of the 2021 Budget Act. Approximately 42 percent (\$37 billion) of 2022-23 property tax revenues will go to K-14 schools. This includes \$2.9 billion that schools are expected to receive in 2022-23 pursuant to the dissolution of redevelopment agencies.

Redevelopment Property Tax Trust Fund
 Allocation & Distribution Details for January 3, 2022
 Recognized Obligation Payment Schedule for January 2022 to June 2022 Period

Successor Agencies, Affected Taxing Entities and State	Pass-Through Payment	Redevelopment Obligation Retirement Fund	Administrative Allowance	Residual Balance	Total
Cities					
City of Carlsbad	143,263.38	-	-	1,233,476.87	1,376,740.25
City of Chula Vista	130,124.65	-	-	474,916.50	605,041.15
City of El Cajon	88,919.34	-	-	685,529.67	774,449.01
City of Escondido	219,265.40	-	-	907,612.52	1,126,877.92
City of Imperial Beach	358,845.32	-	-	764,663.94	1,123,509.26
City of La Mesa	-	-	-	212,351.54	212,351.54
City of Lemon Grove	-	-	-	139,826.18	139,826.18
City of National City	292,214.03	-	-	1,426,897.29	1,719,111.32
City of Oceanside	229,034.65	-	-	1,126,700.62	1,355,735.27
City of Poway	-	-	-	2,339,677.27	2,339,677.27
City of San Diego	4,493,180.83	-	-	8,616,579.98	13,109,560.81
San Diego City Zoological Exhibits - D/S	123,457.28	-	-	251,914.15	375,371.43
City of San Marcos	0.66	-	-	911,236.62	911,237.28
City of SanTEE	227,475.28	-	-	715,740.35	943,215.63
City of Solana Beach	27,578.79	-	-	77,130.82	104,709.61
City of Vista	-	-	-	1,055,505.78	1,055,505.78
Counties					
County of San Diego - County General	38,884,626.71	-	3,487,579.53	19,211,419.89	61,583,626.13
County of San Diego - County Library	1,349,313.36	-	-	1,657,841.88	3,007,155.24
County of San Diego - San Diego County Street Lighting District	173.61	-	-	1,281.47	1,455.08
County of San Diego - County Service Area No 17 San Dieguito	801.18	-	-	1,503.29	2,304.47
County of San Diego - County Service Area No 69 Heartland Paramedics	9,688.14	-	-	26,454.32	36,142.46
County of San Diego - San Diego County Flood Control District	2,386.02	-	-	14,540.07	16,926.09
Lakeside Fire Protection District	21,364.61	-	-	171,875.01	193,239.62
San Miguel Consolidated Fire Protection District	12,939.10	-	-	59,572.57	72,511.67
North County Cemetery District	50,917.41	-	-	71,310.93	122,228.34
Pomeroado Cemetery District	40,677.18	-	-	19,878.16	60,555.34
Grossmont Healthcare District	49,951.05	-	-	206,581.36	256,532.41
Palomar Health	343,931.94	-	-	729,584.20	1,073,516.14
Tri-City Healthcare District	73,874.71	-	-	303,022.05	376,906.76

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Redevelopment Property Tax Trust Fund
 Allocation & Distribution Details for June 1, 2022
 Recognized Obligation Payment Schedule for July 2022 to December 2022 Period

Successor Agencies, Affected Taxing Entities and State	Pass-Through Payment	Redevelopment Obligation Retirement Fund	Administrative Allowance	Residual Balance	Total
Cities					
City of Carlsbad	201,541.25	-	-	1,528,485.69	1,730,026.94
City of Chula Vista	176,495.92	-	-	1,366,037.28	1,542,533.20
City of El Cajon	114,461.38	-	-	776,876.47	891,337.85
City of Escondido	291,404.09	-	-	1,284,960.23	1,576,364.32
City of Imperial Beach	500,087.59	-	-	1,722,784.34	2,222,871.93
City of La Mesa	-	-	-	203,439.97	203,439.97
City of Lemon Grove	-	-	-	141,197.65	141,197.65
City of National City	370,259.46	-	-	1,537,422.55	1,907,682.01
City of Oceanside	310,369.52	-	-	970,176.41	1,280,545.93
City of Poway	-	-	-	3,955,400.59	3,955,400.59
City of San Diego	5,529,727.69	-	-	19,921,205.62	25,450,933.31
San Diego City Zoological Exhibits - D/S	153,823.29	-	-	582,429.01	736,252.30
City of San Marcos	0.87	-	-	1,502,527.30	1,502,528.17
City of Santee	312,783.36	-	-	1,147,389.33	1,460,172.69
City of Solana Beach	38,242.96	-	-	89,866.19	128,109.15
City of Vista	-	-	-	991,359.35	991,359.35
Counties					
County of San Diego - County General	54,395,867.11	-	4,391,631.66	34,352,200.78	93,139,699.55
County of San Diego - County Library	1,882,710.76	-	-	2,421,152.36	4,303,863.12
Special Districts					
County of San Diego - San Diego County Street Lighting District	241.40	-	-	655.90	897.30
County of San Diego - County Service Area No 17 San Diego	1,107.90	-	-	1,751.50	2,859.40
County of San Diego - County Service Area No 69 Heartland Paramedics	13,263.69	-	-	34,539.67	47,803.36
County of San Diego - San Diego County Flood Control District	3,208.95	-	-	11,050.54	14,259.49
Lakeside Fire Protection District	29,443.50	-	-	64,745.49	94,188.99
San Miguel Consolidated Fire Protection District	17,003.87	-	-	76,273.38	93,277.25
North County Cemetery District	72,016.91	-	-	104,396.89	176,413.80
Pomeroide Cemetery District	56,780.18	-	-	33,605.52	90,385.70
Grossmont Healthcare District	66,773.40	-	-	243,467.85	310,241.25
Palomar Health	477,717.12	-	-	1,132,894.18	1,610,611.30
Tri-City Healthcare District	100,398.86	-	-	314,854.80	415,253.66

TOTAL RDA FOR FY 21-22 \$ 298,642.14

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**REVENUE INCREASE FORECAST FROM FY 2022/2023
RECOMMENDED BUDGET INCOME**

	Anticipated Income for 2022-2023	3%	4%	5%	6%	7%	Anticipated Income for 2022-2023 w/ 7% Fee Increase
SERVICE							
INTERMENT RIGHTS	\$225,000.00	\$ 6,750	\$ 9,000	\$ 11,250	\$ 13,500	\$ 15,750	\$240,750.00
OPENING/CLOSING	\$280,000.00	\$ 8,400	\$ 11,200	\$ 14,000	\$ 16,800	\$ 19,600	\$299,600.00
SETTING MARKERS	\$51,625.00	\$ 1,549	\$ 2,065	\$ 2,581	\$ 3,098	\$ 3,614	\$55,239.00
NON RESIDENT FEE	\$59,000.00	\$ 1,770	\$ 2,360	\$ 2,950	\$ 3,540	\$ 4,130	\$63,130.00
ENGRAVING	\$17,450.00	\$ 524	\$ 698	\$ 873	\$ 1,047	\$ 1,222	\$17,450.00
SALE VAULTS/LINERS	\$68,500.00	\$ 2,055	\$ 2,740	\$ 3,425	\$ 4,110	\$ 4,795	\$73,295.00
SET VAULTS/LINERS	\$48,280.00	\$ 1,448	\$ 1,931	\$ 2,414	\$ 2,897	\$ 3,380	\$51,660.00
ADMINISTRATION FEE	\$20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$20,000.00
ANNUAL INCREASE	\$ 769,855	\$ 22,496	\$ 29,994	\$ 37,493	\$ 44,991	\$ 52,490	\$ 821,124
	Anticipated Income for 2022-2023						
SERVICE		<u>8%</u>	<u>9%</u>	<u>10%</u>	<u>11%</u>	<u>12%</u>	
INTERMENT RIGHTS	\$225,000.00	\$ 18,000	\$ 20,250	\$ 22,500	\$ 24,750	\$ 27,000	
OPENING/CLOSING	\$280,000.00	\$ 22,400	\$ 25,200	\$ 28,000	\$ 30,800	\$ 33,600	
SETTING MARKERS	\$51,625.00	\$ 4,130	\$ 4,646	\$ 5,163	\$ 5,679	\$ 6,195	
NON RESIDENT FEE	\$59,000.00	\$ 4,720	\$ 5,310	\$ 5,900	\$ 6,490	\$ 7,080	
ENGRAVING	\$15,000.00	\$ 1,200	\$ 1,350	\$ 1,500	\$ 1,650	\$ 1,800	
SALE VAULTS/LINERS	\$68,500.00	\$ 5,480	\$ 6,165	\$ 6,850	\$ 7,535	\$ 8,220	
SET VAULTS/LINERS	\$48,280.00	\$ 3,862	\$ 4,345	\$ 4,828	\$ 5,311	\$ 5,794	
ADMINISTRATION FEE	\$20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
ANNUAL INCREASE	\$ 767,405	\$ 59,792	\$ 67,266	\$ 74,741	\$ 82,215	\$ 89,689	

EXAMPLE OF IMPACTS TO FULL BURIALS:							
1 SINGLE - FLUSH MKR - LINER							
	CURRENT:	3%	4%	5%	6%	7%	
IR flush	\$1,448.00	\$ 43	\$ 58	\$ 72	\$ 87	\$ 101	
E.C.	\$732.00	\$ 22	\$ 29	\$ 37	\$ 44	\$ 51	
O/C first	\$1,319.00	\$ 40	\$ 53	\$ 66	\$ 79	\$ 92	
Mkr Setting	\$387.00	\$ 12	\$ 15	\$ 19	\$ 23	\$ 27	
Liner	\$483.00	\$ 14	\$ 19	\$ 24	\$ 29	\$ 34	
Liner Setting	\$314.00	\$ 9	\$ 13	\$ 16	\$ 19	\$ 22	
INCREASE		\$ 140	\$ 187	\$ 234	\$ 281	\$ 328	
TOTAL	\$4,683.00	\$ 4,823	\$ 4,870	\$ 4,917	\$ 4,964	\$ 5,011	
2 COMPANION - FLUSH MKR - 2 LINERS							
	CURRENT:	8%	9%	10%	11%	12%	
IR flush	\$1,448.00	\$ 116	\$ 130	\$ 145	\$ 159	\$ 174	
E.C.	\$732.00	\$ 59	\$ 66	\$ 73	\$ 81	\$ 88	
O/C 1ST	\$1,319.00	\$ 106	\$ 119	\$ 132	\$ 145	\$ 158	
O/C 2ND	\$1,120.00	\$ 90	\$ 101	\$ 112	\$ 123	\$ 134	
Mkr Setting	\$387.00	\$ 31	\$ 35	\$ 39	\$ 43	\$ 46	
2 Liners	\$966.00	\$ 77	\$ 87	\$ 97	\$ 106	\$ 116	
2 Liner Setting	\$628.00	\$ 50	\$ 57	\$ 63	\$ 69	\$ 75	
INCREASE		\$ 528	\$ 594	\$ 660	\$ 726	\$ 792	
TOTAL	\$6,600.00	\$ 7,128	\$ 7,194	\$ 7,260	\$ 7,326	\$ 7,392	
3 SINGLE - UPRIGHT MKR - VAULT							
	CURRENT:	3%	4%	5%	6%	7%	
IR upright mkr	\$2,072.00	\$ 62	\$ 83	\$ 104	\$ 124	\$ 145	
E.C.	\$732.00	\$ 22	\$ 29	\$ 37	\$ 44	\$ 51	
O/C 1ST	\$1,319.00	\$ 40	\$ 53	\$ 66	\$ 79	\$ 92	
Mkr Setting	\$451.00	\$ 14	\$ 18	\$ 23	\$ 27	\$ 32	
Vault	\$616.00	\$ 18	\$ 25	\$ 31	\$ 37	\$ 43	
Vault Setting	\$380.00	\$ 11	\$ 15	\$ 19	\$ 23	\$ 27	
INCREASE		\$ 167	\$ 223	\$ 279	\$ 334	\$ 390	
TOTAL	\$5,570.00	\$ 5,737	\$ 5,793	\$ 5,849	\$ 5,904	\$ 5,960	
4 COMPANION - UPRIGHT MKR - 2 VAULTS							
	CURRENT:	8%	9%	10%	11%	12%	
IR upright mkr	\$2,072.00	\$ 166	\$ 186	\$ 207	\$ 228	\$ 249	
E.C.	\$732.00	\$ 59	\$ 66	\$ 73	\$ 81	\$ 88	
O/C 1st	\$1,319.00	\$ 106	\$ 119	\$ 132	\$ 145	\$ 158	
O/C 2nd	\$1,120.00	\$ 90	\$ 101	\$ 112	\$ 123	\$ 134	
Mkr Setting	\$451.00	\$ 36	\$ 41	\$ 45	\$ 50	\$ 54	
2 Vaults	\$1,232.00	\$ 99	\$ 111	\$ 123	\$ 136	\$ 148	
2 Vault Setting	\$760.00	\$ 61	\$ 68	\$ 76	\$ 84	\$ 91	
INCREASE		\$ 615	\$ 692	\$ 769	\$ 845	\$ 922	
TOTAL	\$7,686.00	\$ 8,301	\$ 8,378	\$ 8,455	\$ 8,531	\$ 8,608	
		3%	4%	5%	6%	7%	
Non-Resident Fee	\$836	\$ 25	\$ 33	\$ 42	\$ 50	\$ 59	
TOTAL	\$836.00	\$ 861	\$ 869	\$ 878	\$ 886	\$ 895	

		2022 - 2023
	Chart of Account	PROPOSED
General Operating Revenue		
Pro Tax General	1-7100	\$930,000.00
Pro Tax - Redevelopment OH	1-7110	
Pro Tax - Redevelopment SM	1-7120	
Pro Tax - Redevelopment Vista	1-7130	
Sale/Interment Rights	1-8010	\$240,750.00
Opening/Closing Fees	1-8150	\$299,600.00
Sale/Vault/Liner	1-8250	\$73,295.00
Non-Resident Fees	1-8310	\$63,130.00
Setting Markers	1-8320	\$55,239.00
Engraving	1-8340	\$17,450.00
Setting Vault Liner	1-8350	\$51,660.00
Aministration Fee	1-8740	\$20,000.00
Miscellaneous Revenue	1-8750	\$1,500.00
Preneed Interfund Transfer In	1-8910	\$600,000.00
TOTAL CEMETERY INCOME		\$2,352,624.00

General Proposed Operating Budget

Anticipated Expenditures:

With the goal of achieving long term fiscal sustainability while delivering consistent and quality burial services, the FY 2022 – 2023 budget reflects anticipated expenditures of \$2,352,624.00, a 3.58% (\$81,324.00) increase over the adopted FY 21-22 budget.

The largest expense line item for FY 22-23 is Payroll, which is 52.86% of the annual expenditure budget.

- FY 22-23 payroll line includes a recommended 7% wage hourly increase for staff compensation (see CPI handouts from the Department of Industrial Relations).
- The payroll line includes a one-time recommended “Enhanced Hazardous and/or Undesirable Work” payment for all employees combined of \$15,000.00.
- The payroll line also includes a recommended \$30 a month cellular phone stipend for 7 staff members. The total annual cellular phone stipend for the 7 staff members will increase the payroll line expense by \$2,520.
- It is also recommended that the Administration Manager position become an exempt salary position and to increase the annual compensation to \$70,000.00. According to NCCD policy 2150 the Administration Manager position is a negotiated compensation position.
- The payroll line also reflects the cost to add one (1) full-time employee to the Oak Hill Memorial Park Staff. This cost has also been factored in, in the annual payroll proposed budget.
- The payroll line expense also includes an anticipated EOY vacation payouts of \$10,000.00 and, an additional \$10,000.00, for anticipated retirement of one of the district’s administrative assistants. The \$10,000.00 in cost is anticipated for the training of the new administrative assistant.
- The payroll line also includes the cost for one Irrigation Supervisor at San Marcos. The district still needs to replace one vacancy since last fiscal year. One of the recommendations for San Marcos is to fill the vacancy with an Irrigation or Asst. Operations Supervisor rather than a Maintenance Staff I or II. The cost for an Irrigation Supervisor has also been factored in, in this year’s annual proposed budget.

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

I contacted Dearborn Public Cemetery (Poway) for comparison purposes regarding their staff compensation wage increase. Their cemetery fees and staff wage increase are going to be 5% for both however, at mid-year they might introduce an additional wage and fees increase to consider.

Two of our expense lines (Engraving 1-4940 & Vaults/liners 1-4920) have increased compared to FY 21-22 due to the increase in cost from our vendor. See letters attached. It is recommended that the district re-evaluate the district fees mi-dear (January 2023) 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 \$16,000.00 expense for travel and transportation in FY 22-23.

Reminder Note: Our annual expenditures in total have only increased by 3.58%, compared to FY 21-22. Each expenditure line item has been re-evaluated for FY 22-23 compared to last year's expenses and, the money has been re-allocated to other expense lines.

CA



Consumer Price Index Calculator

1. Select an Index

San Diego (On/After 2018)

Beginning Index Value

298,292

2. Select index type

Urban Wage Earners and Clerical Work

Ending Index Value

324,430

25

3. Select beginning month

March

Based upon the Index,

index type, and the

time period you have

specified, the percent

change in the

Consumer Price Index

is equal to:

8.8%

4. Select beginning year

2021

5. Select ending month

March

6. Select ending year

2022



Consumer Price Index Calculator

1. Select an Index

San Diego (On/After 2018)

Beginning Index Value

315.035

2. Select index type

All Urban Consumers

Ending Index Value

339.852

26

3. Select beginning month

March

Based upon the Index,

index type, and the

time period you have

specified, the percent

change in the

Consumer Price Index

is equal to:

7.9%

4. Select beginning year

2021

5. Select ending month

March

6. Select ending year

2022



Consumer Price Index Calculator

1. Select an Index

California

Beginning Index Value

285.139

2. Select index type

Urban Wage Earners and Clerical Work

Ending Index Value

308.468

27

3. Select beginning month

April

Based upon the Index,

index type, and the

time period you have

specified, the percent

change in the

Consumer Price Index

is equal to:

8.2%

4. Select beginning year

2021

5. Select ending month

April

6. Select ending year

2022



Consumer Price Index Calculator

1. Select an Index

California

Beginning Index Value

294.274

2. Select index type

All Urban Consumers

Ending Index Value

316.847

28

3. Select beginning month

April

Based upon the Index,

index type, and the

time period you have

specified, the percent

change in the

Consumer Price Index

is equal to:

7.7%

4. Select beginning year

2021

5. Select ending month

April

6. Select ending year

2022

	Chart of Account	2022 - 2023 PROPOSED
General Operating Expenditures		
Payroll Expenses	1-1100	\$1,243,489.00
Workers Comp Insurance	1-2300	\$37,500.00
Retirement Annuity	1-2500	\$56,747.00
Employee Group Insurance	1-2900	\$161,628.00
TOTAL SALARY & WAGES		\$1,499,364.00
Office Expense	1-3110	\$25,000.00
Clothing/Personal Supply	1-3120	\$24,000.00
Small Tools & Instruments	1-3210	\$2,500.00
Dumpster/Cleaning Supplies	1-3910	\$12,000.00
Travel & Transportation	1-4190	\$16,000.00
Dues and Memberships	1-4210	\$14,000.00
Liability Insurance	1-4310	\$37,000.00
Gas/Fuel	1-4410	\$22,000.00
Electric	1-4420	\$60,000.00
Water	1-4430	\$190,000.00
Pest Control	1-4450	\$17,000.00
Rents and Leases	1-4510	\$2,500.00
Maintenance of Grounds	1-4540	\$45,000.00
Maintenance of Equipment	1-4550	\$44,000.00
Maintenance of Structures	1-4560	\$34,000.00
Legal	1-4610	\$35,000.00
Professional & Special Services & Security	1-4620	\$18,000.00
Audit	1-4630	\$12,500.00
Accountant	1-4640	\$25,000.00
Webmaster/Advertising	1-4670	\$2,500.00
Software License	1-4690	\$11,200.00
Communications	1-4710	\$0.00
Postage	1-4720	\$1,000.00
Telephone Internet	1-4730	\$13,500.00
Board Compensation	1-4810	\$7,000.00
Repurchases/Refunds	1-4910	\$15,000.00
Vault/Liner Expense	1-4920	\$47,000.00
Marker Setting Expense	1-4930	\$25,000.00
Engraving Urnvault/Cenotaph	1-4940	\$26,000.00
Refunds	1-4950	\$10,000.00
Credit Card Fees	1-4960	\$35,000.00
Tran FM Preeed To Sale Tax	1-4970	\$0.00
Miscellaneous Expense	1-4990	\$11,000.00
TOTAL SERVICES & SUPPLIES		\$839,700.00
TOTAL OPERATING EXPENSE		\$2,339,064.00
EXCESS REVENUES/EXPENDITURES		\$13,560.00

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 **2016**, the Board of Trustees awarded a 2% Salary/Wage increase and a 10% increase in all District Fees. 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.

The district currently has a staff of 11 regular cemetery workers, (6 Maintenance Staff, 1 Irrigation Supervisor, 2 Cemetery Supervisors, 1 Cemetery Assistant Supervisor, 1 Mechanic), 2 Administrative Assistants, 1 Administrative Manager, 1 part time employee, and 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 line to finance a 7% salary increase and adding 1 additional full-time employee to OH and 1 Irrigation Supervisor to San Marcos (Instead of a maintenance staff I or II) staff is approximately \$184,478. (True number \$154,000.00). **Pages 33 - 43**

Employee Group Health Insurance

Premiums are projected to increase on December 1, 2022. Without knowing the exact amount, 10% was used for budget purposes.

Holidays

North County Cemetery District currently provides 10 paid holidays to the staff. Most large public cemeteries in the CAPC association provide 12 paid holidays. It is recommended that the district add one (1) holiday to the district, totaling 11 paid holidays to the districts holiday schedule. It is recommended that Good Friday be added to the paid holiday schedule. See holiday schedule attached.

Life Insurance

Currently NCCD offers a \$15,000.00 life insurance for all 15 full-time employees. The districts annual cost for the life insurance through *STANDARD INSURANCE COMPANY* is \$3,083.52.

On June 2022, the district received a proposal from *MUTUAL OF OMAHA* to provide life insurance for \$30,000.00 per employee for all 15 eligible employees at an annual cost of \$1,934.40.

The new proposal from *Mutual of Omaha* will save the district over \$1,100.00 annually and, the life insurance for our staff will double.

It is recommended that the district approve the proposal from *Mutual of Omaha* and accept their proposal. See handout.

CAPC WAGE SURVEY 2022 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 # 4 with reported 441 (Calendar year 2020) calendar year 2021 we had 554 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 10, (all top cemeteries have 12)
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 32
Current pay scale for NCCD:	Page 44
Current NCCD Holiday Schedule	Page 45
Proposed pay scale by job title:	Page 46
Mutual of Omaha Proposal	Page 47

**NORTH COUNTY CEMETERY DISTRICT
PERSONNEL ORGANIZATION**

BOARD OF TRUSTEES

TANIS BROWN (Term expires 01/1/2024)	2016	SHARON DISNEY (Term expires 01/02/2023)	2011
MICHAEL OTT (Term expires 01/06/2025)	2017	COLLEEN LUKOFF (Term Expires 01/05/2026)	2021
STEVE LOCHRIDGE (Term expires 01/06/2025)	2012		

GENERAL MANAGER
EDWARD SERNA
01/01/2019

OAK HILL MEMORIAL PARK
ADMINISTRATION MANAGER:
KELLY SWALES 10/11/21
ADMINISTRATIVE ASSISTANT:
LAURA JONES 09/13/21

OAK HILL MEMORIAL PARK
OPERATIONS SUPERVISOR:
JAMES PEEFFER 1/06/95
ASSISTANT OPERATIONS SUPERVISOR
STEVE ROMO 9/26/12
IRRIGATION SUPERVISOR:
MICHAEL HOTCHKISS 5/02/16
FLEET MANAGER:
JEFF PETERSEN 12/02/87
MAINTENANCE STAFF II:
JKEITH WEGNER 10/20/94
JIM NIHART 02/16/98
MAINTENANCE STAFF I:
SPENCER SHUMATE 11/23/2020
ALEX RODRIGUEZ 08/16/202
VACANT
MAINTENANCE STAFF I PART-TIME:
IAN CROSBY 03/23/22
OH GATEKEEPER:
RITCHIE TELLO 09/10/2020

SAN MARCOS CEMETERY
OPERATIONS SUPERVISOR
OMAR LOPEZ 09/15/14
ADMINISTRATIVE ASST:
CRYSTAL PENDERGRASS 08/19/19
MAINTENANCE STAFF II:
JOHN HAMADA 06/16/03
MAINTENANCE STAFF I:
JESSE ALVAREZ 03/19/18
VACANT
GATEKEEPER:
DANIEL PUERTA 11/20/20

North County Cemetery District
 Potential Costs as a result of a 0% wage increase
 FY 22-23

Effective August 1, 2022	Current	Proposed	FICAM/EDI	U.I. 3.4%	WORK. COMP CLASS	WORK. COMP EXP MOD 73	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
CURRENT COSTS	Salary	SALARY @ 0% Incs	\$	0	OF \$7,000			\$	0				
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	\$ 569	0.93%	\$ 5,415	\$ 12,116	\$ 218	\$ -	\$ 115,712	\$56.63
	\$ 55,058	\$ 55,058	\$ 4,212	\$ 238	Clerical	\$ 319	0.52%	\$ 3,303	\$ 8,076	\$ 218	\$ -	\$ 71,425	\$34.34
	\$ 55,058	\$ 55,058	\$ 4,212	\$ 238	Clerical	\$ 319	0.52%	\$ 3,303	\$ 8,076	\$ 218	\$ -	\$ 71,425	\$34.34
	\$ 62,400	\$ 62,400	\$ 4,774	\$ 238	Clerical	\$ 362	0.59%	\$ 3,744	\$ 8,076	\$ 218	\$ -	\$ 79,812	\$38.37
	\$ 3,531	\$ 3,531	\$ 270	\$ 238	Outside Sales	\$ 22	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,061	\$1.95
	\$ 3,531	\$ 3,531	\$ 270	\$ 238	Outside Sales	\$ 22	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,061	\$1.95
	\$ 51,334	\$ 51,334	\$ 3,927	\$ 238	Cemetery Ops	\$ 4,271	7.00%	\$ 3,080	\$ 8,076	\$ 218	\$ 1,300	\$ 72,445	\$34.83
	\$ 55,058	\$ 55,058	\$ 4,212	\$ 238	Cemetery Ops	\$ 4,581	7.51%	\$ 3,303	\$ 8,076	\$ 218	\$ 1,300	\$ 76,986	\$37.01
	\$ 61,235	\$ 61,235	\$ 4,684	\$ 238	Cemetery Ops	\$ 5,095	8.35%	\$ 3,674	\$ 8,076	\$ 218	\$ 1,300	\$ 84,521	\$40.63
	\$ 41,163	\$ 41,163	\$ 3,149	\$ 238	Cemetery Ops	\$ 3,425	5.61%	\$ 2,470	\$ 8,076	\$ 218	\$ 1,300	\$ 60,039	\$28.86
	\$ 61,235	\$ 61,235	\$ 4,684	\$ 238	Cemetery Ops	\$ 5,095	8.35%	\$ 3,674	\$ 8,076	\$ 218	\$ 1,300	\$ 84,521	\$40.63
	\$ 55,058	\$ 55,058	\$ 4,212	\$ 238	Cemetery Ops	\$ 4,581	7.51%	\$ 3,303	\$ 8,076	\$ 218	\$ 1,300	\$ 76,986	\$37.01
	\$ 61,235	\$ 61,235	\$ 4,684	\$ 238	Cemetery Ops	\$ 5,095	8.35%	\$ 3,674	\$ 8,076	\$ 218	\$ 1,300	\$ 84,521	\$40.63
	\$ 57,824	\$ 57,824	\$ 4,424	\$ 238	Cemetery Ops	\$ 4,811	7.89%	\$ 3,469	\$ 16,154	\$ 218	\$ 1,300	\$ 88,438	\$42.52
	\$ 51,501	\$ 51,501	\$ 3,940	\$ 238	Cemetery Ops	\$ 4,285	7.02%	\$ 3,090	\$ 8,076	\$ 218	\$ 1,300	\$ 72,648	\$34.93
	\$ 55,058	\$ 55,058	\$ 4,212	\$ 238	Cemetery Ops	\$ 4,581	7.51%	\$ 3,303	\$ 8,076	\$ 218	\$ 1,300	\$ 76,986	\$37.01
	\$ 41,163	\$ 41,163	\$ 3,149	\$ 238	Cemetery Ops	\$ 3,425	5.61%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 57,569	\$27.68
	\$ 41,163	\$ 41,163	\$ 3,149	\$ 238	Cemetery Ops	\$ 3,425	5.61%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 57,569	\$27.68
	\$ 19,604	\$ 19,604	\$ 1,500	\$ 238	Cemetery Ops	\$ 1,631	2.67%	\$ -	\$ -	\$ 218	\$ 1,300	\$ 24,491	\$11.77
	\$ 983,695.40	\$ 983,695	\$ 75,253	\$ 4,760		\$ 61,007	100.00%	\$ 52,482	\$ 149,410	\$ 3,924	\$ 18,200	\$ 1,348,732	
	\$ 97,314	Outside Sales											
	\$ 172,516	Clerical											
	\$ 713,866	Cemetery Ops											
	\$ 613												
	\$ 1,001	W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, 63 and 58)											
	\$ 59,394	Added \$15,000 to final salaries line for any anticipated hardship pay, \$10,000 for EOY pay-outs and, \$2,200 cell phone allowance											
	\$ 61,008	***\$19.79 hourly rate was used to determined wages for the new Groundperson positions***											
	\$ 33,109	***Hourly rate times 2080 hours was used to determined each position annual salary/wage***											
		An hourly wage of \$19.79 was used for [redacted] due to the anticipated 6 month wage increase and new FY regular increase											
		Medical Cost: Current cost per EE is \$611.90 (Kaiser) anticipated 10% increase for Calendar year 2023 = \$673.09											
		10% anticipated medical cost increase was used for calendar year 2023 for all medical cost											
		added 10K for anticipated retirement and replacement											
		of new admin assistant in OH											

North County Cemetery District
Potential Costs as a result of a 1% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded Labor Rate
CURRENT COSTS	Salary	SALARY @ 1% Incs	\$	OF \$7,000	CLASS	EXP MOD 73	\$	0		INS.			Per Hour
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	569	\$ 5,415	\$ 12,116	\$ 218		\$ 1,300	\$ 115,712	\$55.63
	\$ 55,058	\$ 56,609	\$ 4,331	\$ 238	Clerical	328	\$ 3,397	\$ 8,076	\$ 218		\$ 1,300	\$ 73,196	\$35.19
	\$ 55,058	\$ 56,609	\$ 4,331	\$ 238	Clerical	328	\$ 3,397	\$ 8,076	\$ 218		\$ 1,300	\$ 73,196	\$35.19
	\$ 62,400	\$ 64,384	\$ 4,925	\$ 238	Clerical	373	\$ 3,863	\$ 8,076	\$ 218		\$ 1,300	\$ 82,078	\$39.46
	\$ 3,531	\$ 3,816	\$ 292	\$ 238	Outside Sales	24	\$ -	\$ -	\$ -		\$ -	\$ 4,370	\$2.10
	\$ 3,531	\$ 3,816	\$ 292	\$ 238	Outside Sales	24	\$ -	\$ -	\$ -		\$ -	\$ 4,370	\$2.10
	\$ 51,334	\$ 52,848	\$ 4,043	\$ 238	Cemetery Ops	4,397	\$ 3,171	\$ 8,076	\$ 218		\$ 1,300	\$ 74,290	\$35.72
	\$ 55,058	\$ 56,608	\$ 4,331	\$ 238	Cemetery Ops	4,710	\$ 3,396	\$ 8,076	\$ 218		\$ 1,300	\$ 78,877	\$37.92
	\$ 61,235	\$ 63,208	\$ 4,835	\$ 238	Cemetery Ops	5,259	\$ 3,792	\$ 8,076	\$ 218		\$ 1,300	\$ 86,926	\$41.79
	\$ 41,163	\$ 42,575	\$ 3,257	\$ 238	Cemetery Ops	3,542	\$ 2,554	\$ 8,076	\$ 218		\$ 1,300	\$ 61,760	\$29.69
	\$ 61,235	\$ 63,208	\$ 4,835	\$ 238	Cemetery Ops	5,259	\$ 3,792	\$ 8,076	\$ 218		\$ 1,300	\$ 86,926	\$41.79
	\$ 55,058	\$ 56,608	\$ 4,331	\$ 238	Cemetery Ops	4,710	\$ 3,396	\$ 8,076	\$ 218		\$ 1,300	\$ 78,877	\$37.92
	\$ 61,235	\$ 63,208	\$ 4,835	\$ 238	Cemetery Ops	5,259	\$ 3,792	\$ 8,076	\$ 218		\$ 1,300	\$ 86,926	\$41.79
	\$ 57,824	\$ 59,762	\$ 4,572	\$ 238	Cemetery Ops	4,972	\$ 3,586	\$ 16,154	\$ 218		\$ 1,300	\$ 90,802	\$43.65
	\$ 51,501	\$ 53,016	\$ 4,056	\$ 238	Cemetery Ops	4,411	\$ 3,181	\$ 8,076	\$ 218		\$ 1,300	\$ 74,496	\$35.82
	\$ 55,058	\$ 56,608	\$ 4,331	\$ 238	Cemetery Ops	4,710	\$ 3,396	\$ 8,076	\$ 218		\$ 1,300	\$ 78,877	\$37.92
	\$ 41,163	\$ 41,575	\$ 3,180	\$ 238	Cemetery Ops	3,459	\$ -	\$ 8,076	\$ 218		\$ 1,300	\$ 58,046	\$27.91
	\$ 41,163	\$ 41,575	\$ 3,180	\$ 238	Cemetery Ops	3,459	\$ -	\$ 8,076	\$ 218		\$ 1,300	\$ 58,046	\$27.91
	\$ 41,163	\$ 41,575	\$ 3,180	\$ 238	Cemetery Ops	3,459	\$ -	\$ 8,076	\$ 218		\$ 1,300	\$ 58,046	\$27.91
	\$ 19,604	\$ 20,300	\$ 1,553	\$ 238	Cemetery Ops	1,689	\$ 2,55%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 25,298	\$12.16
	\$ 1,024,858.60	\$ 1,051,365	\$ 80,429	\$ 4,998		66,200	\$ 53,923	\$ 157,486	\$ 4,142	\$ 19,500	\$ 1,438,043		
Total payroll increase @ 1%	\$	\$ 67,670	\$ 5,176	\$ 238		\$ 5,193	\$ 471	\$ 8,076	\$ 218	\$ 1,300	\$ 88,342		
	\$ 97,884	Outside Sales											
	\$ 177,601	Clerical											
	\$ 775,879	Cemetery Ops											
Salespersons-Outside EE'	\$ 617												
Clerical/Office EE'	\$ 1,030												
Cemetery Operations EE'	\$ 64,553.00	W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and .58)											
	\$ 66,200												
After discounts total	\$ 36,494											\$ 1,156,792.00	

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North County Cemetery District
Potential Costs as a result of a 2% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded
CURRENT COSTS	Salary	SALARY	\$	OF \$7,000	CLASS	EXP MOD 73		\$		INS.			Per Hour
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	569	0.85%	\$ 5,415	\$ 12,116	\$ 218		\$ 115,712	\$55.63
	\$ 55,058	\$ 57,159	\$ 4,373	\$ 238	Clerical	332	0.50%	\$ 3,430	\$ 8,076	\$ 218		\$ 73,825	\$35.49
	\$ 55,058	\$ 57,159	\$ 4,373	\$ 238	Clerical	332	0.50%	\$ 3,430	\$ 8,076	\$ 218		\$ 73,825	\$35.49
	\$ 62,400	\$ 65,008	\$ 4,973	\$ 238	Clerical	377	0.56%	\$ 3,900	\$ 8,076	\$ 218		\$ 82,791	\$39.80
	\$ 3,531	\$ 3,851	\$ 295	\$ 238	Outside Sales	24	0.04%	\$ -	\$ -	\$ -		\$ 4,408	\$2.12
	\$ 3,531	\$ 3,851	\$ 295	\$ 238	Outside Sales	24	0.04%	\$ -	\$ -	\$ -		\$ 4,408	\$2.12
	\$ 51,334	\$ 53,361	\$ 4,082	\$ 238	Cemetery Ops	4,440	6.64%	\$ 3,202	\$ 8,076	\$ 218	\$ 1,300	\$ 74,917	\$36.02
	\$ 55,058	\$ 57,159	\$ 4,373	\$ 238	Cemetery Ops	4,756	7.12%	\$ 3,430	\$ 8,076	\$ 218	\$ 1,300	\$ 79,549	\$38.24
	\$ 61,235	\$ 63,820	\$ 4,882	\$ 238	Cemetery Ops	5,310	7.94%	\$ 3,829	\$ 8,076	\$ 218	\$ 1,300	\$ 87,673	\$42.15
	\$ 41,163	\$ 42,986	\$ 3,288	\$ 238	Cemetery Ops	3,576	5.35%	\$ 2,579	\$ 8,076	\$ 218	\$ 1,300	\$ 62,262	\$29.93
	\$ 61,235	\$ 63,820	\$ 4,882	\$ 238	Cemetery Ops	5,310	7.94%	\$ 3,829	\$ 8,076	\$ 218	\$ 1,300	\$ 87,673	\$42.15
	\$ 55,058	\$ 57,159	\$ 4,373	\$ 238	Cemetery Ops	4,756	7.12%	\$ 3,430	\$ 8,076	\$ 218	\$ 1,300	\$ 79,549	\$38.24
	\$ 61,235	\$ 63,820	\$ 4,882	\$ 238	Cemetery Ops	5,310	7.94%	\$ 3,829	\$ 8,076	\$ 218	\$ 1,300	\$ 87,673	\$42.15
	\$ 61,235	\$ 63,820	\$ 4,882	\$ 238	Cemetery Ops	5,310	7.94%	\$ 3,829	\$ 8,076	\$ 218	\$ 1,300	\$ 87,673	\$42.15
	\$ 57,824	\$ 60,340	\$ 4,616	\$ 238	Cemetery Ops	5,020	7.51%	\$ 3,620	\$ 16,154	\$ 218	\$ 1,300	\$ 91,508	\$43.99
	\$ 51,501	\$ 53,531	\$ 4,095	\$ 238	Cemetery Ops	4,454	6.66%	\$ 3,212	\$ 8,076	\$ 218	\$ 1,300	\$ 75,124	\$36.12
	\$ 55,058	\$ 57,159	\$ 4,373	\$ 238	Cemetery Ops	4,756	7.12%	\$ 3,430	\$ 8,076	\$ 218	\$ 1,300	\$ 79,549	\$38.24
	\$ 41,163	\$ 41,986	\$ 3,212	\$ 238	Cemetery Ops	3,493	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 58,524	\$28.14
	\$ 41,163	\$ 41,986	\$ 3,212	\$ 238	Cemetery Ops	3,493	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 58,524	\$28.14
	\$ 41,163	\$ 41,986	\$ 3,212	\$ 238	Cemetery Ops	3,493	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 58,524	\$28.14
	\$ 19,604	\$ 20,496	\$ 1,568	\$ 238	Cemetery Ops	1,705	2.55%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 25,525	\$12.27
	\$ 1,024,858.60	\$ 1,060,711	\$ 81,144	\$ 4,998		66,839	100.00%	\$ 54,393	\$ 157,486	\$ 4,142	\$ 19,500	\$ 1,449,214	
Total payroll increase @ 2%		\$ 77,016	\$ 5,891	\$ 238		\$ 5,832		\$ 1,911	\$ 8,076	\$ 218	\$ 1,300	\$ 100,482	
	\$ 97,955	Outside Sales											
	\$ 179,326	Clerical											
	\$ 783,430	Cemetery Ops											
Salespersons-Outside EE'	\$ 617												
Clerical/Office EE'	\$ 1,040												
Cemetery Operations EE'	\$ 65,181.00	W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, 6.3 and 5.8)											
	\$ 66,839												
After discounts total	\$ 36,910											\$1,166,853.00	

North County Cemetery District
Potential Costs as a result of a 3% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed SALARY @ 3% Incls	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
													Current Salary
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	569	0.84%	\$ 5,415	\$ 12,116	\$ 218	\$ 1,300	\$ 115,712	\$55.63
	\$ 55,058	\$ 57,710	\$ 4,415	\$ 238	Clerical	335	0.50%	\$ 3,463	\$ 8,076	\$ 218	\$ 1,300	\$ 74,454	\$35.80
	\$ 55,058	\$ 57,710	\$ 4,415	\$ 238	Clerical	335	0.50%	\$ 3,463	\$ 8,076	\$ 218	\$ 1,300	\$ 74,454	\$35.80
	\$ 62,400	\$ 65,632	\$ 5,021	\$ 238	Clerical	381	0.56%	\$ 3,938	\$ 8,076	\$ 218	\$ 1,300	\$ 83,503	\$40.15
	\$ 3,531	\$ 3,887	\$ 297	\$ 238	Outside Sales	24	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,447	\$2.14
	\$ 3,531	\$ 3,887	\$ 297	\$ 238	Outside Sales	24	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,447	\$2.14
	\$ 51,334	\$ 53,874	\$ 4,121	\$ 238	Cemetery Ops	4,482	6.64%	\$ 3,232	\$ 8,076	\$ 218	\$ 1,300	\$ 75,543	\$36.32
	\$ 55,058	\$ 57,709	\$ 4,415	\$ 238	Cemetery Ops	4,801	7.12%	\$ 3,463	\$ 8,076	\$ 218	\$ 1,300	\$ 80,220	\$38.57
	\$ 61,235	\$ 64,432	\$ 4,929	\$ 238	Cemetery Ops	5,361	7.94%	\$ 3,866	\$ 8,076	\$ 218	\$ 1,300	\$ 88,420	\$42.51
	\$ 41,163	\$ 43,398	\$ 3,320	\$ 238	Cemetery Ops	3,611	5.35%	\$ 2,604	\$ 8,076	\$ 218	\$ 1,300	\$ 62,764	\$30.18
	\$ 61,235	\$ 64,432	\$ 4,929	\$ 238	Cemetery Ops	5,361	7.94%	\$ 3,866	\$ 8,076	\$ 218	\$ 1,300	\$ 88,420	\$42.51
	\$ 55,058	\$ 57,709	\$ 4,415	\$ 238	Cemetery Ops	4,801	7.12%	\$ 3,463	\$ 8,076	\$ 218	\$ 1,300	\$ 80,220	\$38.57
	\$ 61,235	\$ 64,432	\$ 4,929	\$ 238	Cemetery Ops	5,361	7.94%	\$ 3,866	\$ 8,076	\$ 218	\$ 1,300	\$ 88,420	\$42.51
	\$ 57,824	\$ 60,919	\$ 4,660	\$ 238	Cemetery Ops	5,068	7.51%	\$ 3,655	\$ 16,154	\$ 218	\$ 1,300	\$ 92,213	\$44.33
	\$ 51,501	\$ 54,046	\$ 4,135	\$ 238	Cemetery Ops	4,497	6.66%	\$ 3,243	\$ 8,076	\$ 218	\$ 1,300	\$ 75,752	\$36.42
	\$ 55,058	\$ 57,709	\$ 4,415	\$ 238	Cemetery Ops	4,801	7.12%	\$ 3,463	\$ 8,076	\$ 218	\$ 1,300	\$ 80,220	\$38.57
	\$ 41,163	\$ 42,398	\$ 3,243	\$ 238	Cemetery Ops	3,528	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,001	\$28.37
	\$ 41,163	\$ 42,398	\$ 3,243	\$ 238	Cemetery Ops	3,528	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,001	\$28.37
	\$ 41,163	\$ 42,398	\$ 3,243	\$ 238	Cemetery Ops	3,528	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,001	\$28.37
	\$ 19,604	\$ 20,692	\$ 1,583	\$ 238	Cemetery Ops	1,722	2.55%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 25,753	\$12.38
	\$ 1,024,858.60	\$ 1,070,057	\$ 81,859	\$ 4,998		67,477	100.00%	\$ 54,864	\$ 157,486	\$ 4,142	\$ 19,500	\$ 1,460,384	
Total payroll increase @ 3%		\$ 86,362	\$ 6,606	\$ 238		\$ 6,470		\$ 2,382	\$ 8,076	\$ 218	\$ 1,300	\$ 111,652	
	\$ 98,025	Outside Sales											
	\$ 181,051	Clerical											
	\$ 790,980	Cemetery Ops											
Salespersons-Outside EE:	\$ 618												
Clerical/Office EE:	\$ 1,050												
Cemetery Operations EE:	\$ 65,810.00	W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and .58)											
	\$ 67,477	Added \$10,000 for EOY pay-outs and \$10,000 for anticipated retirement replacement of Admin Asst @ OH										\$1,176,914.00	
After discounts total	\$ 37,324												

North County Cemetery District
Potential Costs as a result of a 4% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded
CURRENT COSTS	Salary	SALARY @ 4% Incrs	\$	OF \$7,000	CLASS	EXP MOD 73	\$	\$	INS.				Per Hour
	90,252	90,252	6,904	238	Outside Sales	569	0.83%	5,415	12,116	218		115,712	\$55.63
	55,058	58,260	4,457	238	Clerical	338	0.50%	3,496	8,076	218		75,083	\$36.10
	55,058	58,260	4,457	238	Clerical	338	0.50%	3,496	8,076	218		75,083	\$36.10
	62,400	66,256	5,069	238	Clerical	384	0.56%	3,975	8,076	218		84,216	\$40.49
	3,531	3,922	300	238	Outside Sales	25	0.04%	-	-	-		4,485	\$2.16
	3,531	3,922	300	238	Outside Sales	25	0.04%	-	-	-		4,485	\$2.16
	51,334	54,388	4,161	238	Cemetery Ops	4,525	6.64%	3,263	8,076	218	\$1,300	76,169	\$36.62
	55,058	58,260	4,457	238	Cemetery Ops	4,847	7.12%	3,496	8,076	218	\$1,300	80,892	\$38.89
	61,235	65,045	4,976	238	Cemetery Ops	5,412	7.94%	3,903	8,076	218	\$1,300	89,167	\$42.87
	41,163	43,810	3,351	238	Cemetery Ops	3,645	5.35%	2,629	8,076	218	\$1,300	63,267	\$30.42
	61,235	65,045	4,976	238	Cemetery Ops	5,412	7.94%	3,903	8,076	218	\$1,300	89,167	\$42.87
	55,058	58,260	4,457	238	Cemetery Ops	4,847	7.12%	3,496	8,076	218	\$1,300	80,892	\$38.89
	61,235	65,045	4,976	238	Cemetery Ops	5,412	7.94%	3,903	8,076	218	\$1,300	89,167	\$42.87
	57,824	61,497	4,705	238	Cemetery Ops	5,117	7.51%	3,690	16,154	218	\$1,300	92,918	\$44.67
	51,501	54,561	4,174	238	Cemetery Ops	4,539	6.66%	3,274	8,076	218	\$1,300	76,380	\$36.72
	55,058	58,260	4,457	238	Cemetery Ops	4,847	7.12%	3,496	8,076	218	\$1,300	80,892	\$38.89
	41,163	42,810	3,275	238	Cemetery Ops	3,562	5.23%	-	8,076	218	\$1,300	59,478	\$28.60
	41,163	42,810	3,275	238	Cemetery Ops	3,562	5.23%	-	8,076	218	\$1,300	59,478	\$28.60
	41,163	42,810	3,275	238	Cemetery Ops	3,562	5.23%	-	8,076	218	\$1,300	59,478	\$28.60
	19,604	20,888	1,598	238	Cemetery Ops	1,738	2.55%	-	8,076	218	\$1,300	25,980	\$12.49
	1,024,858.60	1,079,403	82,574	4,998		68,116	100.00%	55,335	157,486	4,142	19,500	1,471,554	
Total payroll increase @ 4%		\$ 95,708	\$ 7,321	\$ 238		\$ 7,109		\$ 2,853	\$ 8,076	\$ 218	\$ 1,300	\$ 122,823	
	98,096	Outside Sales											
	182,777	Clerical											
	798,530	Cemetery Ops											
Salespersons-Outside EE'	618												
Clerical/Office EE'	1,060												
Cemetery Operations EE'	66,438.00												
	68,116												
After discounts total	\$ 37,742												

W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and .58)
 Added \$10,000 for EOY pay-outs and \$10,000 for anticipated retirement replacement of Admin Asst @ OH
 \$19.79 hourly rate was used to determined wages for the new Groundperson positions
 Hourly rate times 2080 hours was used to determined each position annual salary/wage

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North County Cemetery District
Potential Costs as a result of a 5% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP CLASS	WORK. COMP EXP MOD 73	% of Total	401K	MEDICAL	LIFE INS.	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
CURRENT COSTS	Salary	SALARY @ 5% Incls	\$ 0	OF \$7,000				\$ 0					
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	569	0.83%	\$ 5,415	\$ 12,116	\$ 218	\$ 1,300	\$ 115,712	\$55.63
	\$ 55,058	\$ 58,811	\$ 4,499	\$ 238	Clerical	341	0.50%	\$ 3,529	\$ 8,076	\$ 218	\$ 1,300	\$ 75,712	\$36.40
	\$ 55,058	\$ 58,811	\$ 4,499	\$ 238	Clerical	341	0.50%	\$ 3,529	\$ 8,076	\$ 218	\$ 1,300	\$ 75,712	\$36.40
	\$ 62,400	\$ 66,880	\$ 5,116	\$ 238	Clerical	388	0.56%	\$ 4,013	\$ 8,076	\$ 218	\$ 1,300	\$ 84,929	\$40.83
	\$ 3,531	\$ 3,957	\$ 303	\$ 238	Outside Sales	25	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,523	\$2.17
	\$ 3,531	\$ 3,957	\$ 303	\$ 238	Outside Sales	25	0.04%	\$ -	\$ -	\$ -	\$ -	\$ 4,523	\$2.17
	\$ 51,334	\$ 54,901	\$ 4,200	\$ 238	Cemetery Ops	4,568	6.64%	\$ 3,294	\$ 8,076	\$ 218	\$ 1,300	\$ 76,795	\$36.92
	\$ 55,058	\$ 58,810	\$ 4,499	\$ 238	Cemetery Ops	4,893	7.12%	\$ 3,529	\$ 8,076	\$ 218	\$ 1,300	\$ 81,563	\$39.21
	\$ 61,235	\$ 65,657	\$ 5,023	\$ 238	Cemetery Ops	5,463	7.95%	\$ 3,939	\$ 8,076	\$ 218	\$ 1,300	\$ 89,914	\$43.23
	\$ 41,163	\$ 44,221	\$ 3,383	\$ 238	Cemetery Ops	3,679	5.35%	\$ 2,653	\$ 8,076	\$ 218	\$ 1,300	\$ 63,769	\$30.66
	\$ 61,235	\$ 65,657	\$ 5,023	\$ 238	Cemetery Ops	5,463	7.95%	\$ 3,939	\$ 8,076	\$ 218	\$ 1,300	\$ 89,914	\$43.23
	\$ 55,058	\$ 58,810	\$ 4,499	\$ 238	Cemetery Ops	4,893	7.12%	\$ 3,529	\$ 8,076	\$ 218	\$ 1,300	\$ 81,563	\$39.21
	\$ 61,235	\$ 65,657	\$ 5,023	\$ 238	Cemetery Ops	5,463	7.95%	\$ 3,939	\$ 8,076	\$ 218	\$ 1,300	\$ 89,914	\$43.23
	\$ 61,235	\$ 65,657	\$ 5,023	\$ 238	Cemetery Ops	5,463	7.95%	\$ 3,939	\$ 8,076	\$ 218	\$ 1,300	\$ 89,914	\$43.23
	\$ 57,824	\$ 62,075	\$ 4,749	\$ 238	Cemetery Ops	5,165	7.51%	\$ 3,725	\$ 16,154	\$ 218	\$ 1,300	\$ 93,623	\$45.01
	\$ 51,501	\$ 55,076	\$ 4,213	\$ 238	Cemetery Ops	4,582	6.66%	\$ 3,305	\$ 8,076	\$ 218	\$ 1,300	\$ 77,008	\$37.02
	\$ 55,058	\$ 58,810	\$ 4,499	\$ 238	Cemetery Ops	4,893	7.12%	\$ 3,529	\$ 8,076	\$ 218	\$ 1,300	\$ 81,563	\$39.21
	\$ 41,163	\$ 43,221	\$ 3,306	\$ 238	Cemetery Ops	3,596	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,956	\$28.82
	\$ 41,163	\$ 43,221	\$ 3,306	\$ 238	Cemetery Ops	3,596	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,956	\$28.82
	\$ 41,163	\$ 43,221	\$ 3,306	\$ 238	Cemetery Ops	3,596	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 59,956	\$28.82
	\$ 19,604	\$ 21,084	\$ 1,613	\$ 238	Cemetery Ops	1,754	2.55%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 26,207	\$12.60
	\$ 1,024,858.60	\$ 1,088,749	\$ 83,289	\$ 4,998		68,754	100.00%	\$ 55,805	\$ 157,486	\$ 4,142	\$ 19,500	\$ 1,482,725	
Total payroll increase @ 5%	\$ 98,167	\$ 106,054	\$ 8,036	\$ 238		7,747		\$ 3,323	\$ 8,076	\$ 218	\$ 1,300	\$ 133,992	
	\$ 184,502												
	\$ 806,080												
Salespersons-Outside EE'	\$ 618												
Clerical/Office EE'	\$ 1,070												
Cemetery Operations EE'	\$ 67,066.00												
After discounts total	\$ 68,754											\$1,197,036.00	
	\$ 38,157												

W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and 58)

Added \$10,000 for EOY pay-outs and \$10,000 for anticipated retirement replacement of Admin Asst @ OH

\$19.79 hourly rate was used to determined wages for the new Groundpersion positions

****Hourly rate times 2080 hours was used to determined each position annual salary/wage***

An hourly wage of \$19.79 was used for [redacted] due to the anticipated 6 month wage increase and new FY regular increase

Medical Cost: Current cost per EE is \$611.90 (Kaiser) anticipated 10% increase for Calendar year 2023 = \$673.09

10% anticipated medical cost increase was used for calendar year 2023 for all medical cost

North County Cemetery District
 Potential Costs as a result of a 6% wage increase and adding 1 FTE
 FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP CLASS	WORK. COMP EXP MOD 73	% of Total	401K	MEDICAL	LIFE INS.	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
CURRENT COSTS	Salary	SALARY @ 6% Incls	\$ 0	OF \$7,000				0					
	\$ 90,252	\$ 90,252	\$ 6,904	\$ 238	Outside Sales	569	0.82%	\$ 5,415	\$ 12,116	\$ 218		\$ 115,712	\$55.63
	\$ 55,058	\$ 59,361	\$ 4,541	\$ 238	Clerical	344	0.50%	\$ 3,562	\$ 8,076	\$ 218		\$ 76,341	\$36.70
	\$ 55,058	\$ 59,361	\$ 4,541	\$ 238	Clerical	344	0.50%	\$ 3,562	\$ 8,076	\$ 218		\$ 76,341	\$36.70
	\$ 62,400	\$ 67,504	\$ 5,164	\$ 238	Clerical	392	0.56%	\$ 4,050	\$ 8,076	\$ 218		\$ 85,642	\$41.17
	\$ 3,531	\$ 3,993	\$ 305	\$ 238	Outside Sales	25	0.04%	\$ -	\$ -	\$ -		\$ 4,561	\$2.19
	\$ 3,531	\$ 3,993	\$ 305	\$ 238	Outside Sales	25	0.04%	\$ -	\$ -	\$ -		\$ 4,561	\$2.19
	\$ 51,334	\$ 55,414	\$ 4,239	\$ 238	Cemetery Ops	4,610	6.64%	\$ 3,325	\$ 8,076	\$ 218	\$ 1,300	\$ 77,421	\$37.22
	\$ 55,058	\$ 59,361	\$ 4,541	\$ 238	Cemetery Ops	4,939	7.12%	\$ 3,562	\$ 8,076	\$ 218	\$ 1,300	\$ 82,235	\$39.54
	\$ 61,235	\$ 66,269	\$ 5,070	\$ 238	Cemetery Ops	5,514	7.95%	\$ 3,976	\$ 8,076	\$ 218	\$ 1,300	\$ 90,661	\$43.59
	\$ 41,163	\$ 44,633	\$ 3,414	\$ 238	Cemetery Ops	3,713	5.35%	\$ 2,678	\$ 8,076	\$ 218	\$ 1,300	\$ 64,271	\$30.90
	\$ 61,235	\$ 66,269	\$ 5,070	\$ 238	Cemetery Ops	5,514	7.95%	\$ 3,976	\$ 8,076	\$ 218	\$ 1,300	\$ 90,661	\$43.59
	\$ 55,058	\$ 59,361	\$ 4,541	\$ 238	Cemetery Ops	4,939	7.12%	\$ 3,562	\$ 8,076	\$ 218	\$ 1,300	\$ 82,235	\$39.54
	\$ 61,235	\$ 66,269	\$ 5,070	\$ 238	Cemetery Ops	5,514	7.95%	\$ 3,976	\$ 8,076	\$ 218	\$ 1,300	\$ 90,661	\$43.59
	\$ 7,824	\$ 62,653	\$ 4,793	\$ 238	Cemetery Ops	5,213	7.51%	\$ 3,759	\$ 16,154	\$ 218	\$ 1,300	\$ 94,329	\$45.35
	\$ 51,501	\$ 55,591	\$ 4,253	\$ 238	Cemetery Ops	4,625	6.67%	\$ 3,335	\$ 8,076	\$ 218	\$ 1,300	\$ 77,636	\$37.33
	\$ 55,058	\$ 59,361	\$ 4,541	\$ 238	Cemetery Ops	4,939	7.12%	\$ 3,562	\$ 8,076	\$ 218	\$ 1,300	\$ 82,235	\$39.54
	\$ 41,163	\$ 43,633	\$ 3,338	\$ 238	Cemetery Ops	3,630	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 60,433	\$29.05
	\$ 41,163	\$ 43,633	\$ 3,338	\$ 238	Cemetery Ops	3,630	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 60,433	\$29.05
	\$ 41,163	\$ 43,633	\$ 3,338	\$ 238	Cemetery Ops	3,630	5.23%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 60,433	\$29.05
	\$ 19,604	\$ 21,280	\$ 1,628	\$ 238	Cemetery Ops	1,771	2.55%	\$ -	\$ 8,076	\$ 218	\$ 1,300	\$ 26,435	\$12.71
	\$ 1,024,858.60	\$ 1,098,095	\$ 84,004	\$ 4,998		69,393	100.00%	\$ 56,276	\$ 157,486	\$ 4,142	\$ 19,500	\$ 1,493,895	
Total payroll increase @ 6%	\$ 98,237	\$ 114,400	\$ 8,751	\$ 238	Outside Sales	8,386		\$ 3,794	\$ 8,076	\$ 218	\$ 1,300	\$ 145,163	
	\$ 186,227				Clerical								
	\$ 813,631				Cemetery Ops								
Salespersons-Outside EE'	\$ 619												
Clerical/Office EE'	\$ 1,080												
Cemetery Operations EE'	\$ 67,694.00												
	\$ 69,393												
After discounts total	\$ 38,573												
Hourly rate times 2080 hours was used to determined each position annual salary/wage													
\$19.79 hourly rate was used to determined wages for the new Groundperson positions													
***Added \$10,000 for EOY pay-outs and \$10,000 for anticipated retirement replacement of Admin Asst @ OH													
Hourly rate times 2080 hours was used to determined each position annual salary/wage													

North County Cemetery District
Potential Costs as a result of a 7% wage increase and adding 1 FTE
FY 22-23

Effective August 1, 2022	Current	Proposed	FICAMEDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded
CURRENT COSTS	Salary	SALARY @ 7% Incs	\$	OF \$7,000	CLASS	EXP MOD 73		\$		INS.			Labor Rate
													Per Hour
	90,252	90,252	6,904	238	Outside Sales	569	0.81%	5,415	12,116	218		115,712	\$55.63
	55,058	59,912	4,583	238	Clerical	347	0.50%	3,595	8,076	218		76,970	\$37.00
	55,058	59,912	4,583	238	Clerical	347	0.50%	3,595	8,076	218		76,970	\$37.00
	62,400	68,128	5,212	238	Clerical	395	0.56%	4,088	8,076	218		86,355	\$41.52
	3,531	4,028	308	238	Outside Sales	25	0.04%	-	-	-		4,599	\$2.21
	3,531	4,028	308	238	Outside Sales	25	0.04%	-	-	-		4,599	\$2.21
	51,334	55,928	4,278	238	Cemetery Ops	4,653	6.64%	3,356	8,076	218	\$1,300	78,047	\$37.52
	55,058	59,912	4,583	238	Cemetery Ops	4,985	7.12%	3,595	8,076	218	\$1,300	82,906	\$39.86
	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.95%	4,013	8,076	218	\$1,300	91,408	\$43.95
	41,163	45,044	3,446	238	Cemetery Ops	3,748	5.35%	2,703	8,076	218	\$1,300	64,773	\$31.14
	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.95%	4,013	8,076	218	\$1,300	91,408	\$43.95
	55,058	59,912	4,583	238	Cemetery Ops	4,985	7.12%	3,595	8,076	218	\$1,300	82,906	\$39.86
	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.95%	4,013	8,076	218	\$1,300	91,408	\$43.95
	57,824	63,232	4,837	238	Cemetery Ops	5,261	7.51%	3,794	16,154	218	\$1,300	95,034	\$45.69
	51,501	56,106	4,292	238	Cemetery Ops	4,688	6.67%	3,366	8,076	218	\$1,300	78,255	\$37.63
	55,058	59,912	4,583	238	Cemetery Ops	4,985	7.12%	3,595	8,076	218	\$1,300	82,906	\$39.86
	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.23%	-	8,076	218	\$1,300	60,910	\$29.28
	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.23%	-	8,076	218	\$1,300	60,910	\$29.28
	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.23%	-	8,076	218	\$1,300	60,910	\$29.28
	19,604	21,476	1,643	238	Cemetery Ops	1,787	2.55%	-	8,076	218	\$1,300	26,662	\$12.82
	1,024,858.60	1,107,441	84,719	4,998		70,032	100.00%	56,747	157,486	4,142	19,500	1,505,065	
Total payroll increase @ 7%		\$ 123,746	\$ 9,466	238		\$ 9,025		\$ 4,265	\$ 8,076	\$ 218	\$ 1,300	\$ 156,334	
	98,308	Outside Sales											
	187,952	Clerical											
	821,181	Cemetery Ops											
Salespersons-Outside EE'	619												
Clerical/Office EE'	1,090												
Cemetery Operations EE'	68,322.00	W/C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and 58)											
	70,032												
After discounts total	\$ 38,990											\$1,217,158.00	

\$19.79 hourly rate was used to determined wages for the new Groundperson positions
 Hourly rate times 2080 hours was used to determined each position annual salary/wage

An hourly wage of \$19.79 was used for [redacted] due to the anticipated 6 month wage increase and new FY regular increase
 Medical Cost: Current cost per EE is \$611.90 (Kaiser) anticipated 10% increase for Calendar year 2023 = \$673.09
 10% anticipated medical cost increase was used for calendar year 2023 for all medical cost

North County Cemetery District
Potential Costs as a result of a 7% wage increase and adding 1 FTE 1 Asst. Supervisor at SM
FY 22-23

Effective August 1, 2022	Current	Proposed	FICA/MEDI	U.I. 3.4%	WORK. COMP CLASS	WORK. COMP EXP MOD 73	% of Total	401K	MEDICAL	LIFE INS.	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
CURRENT COSTS	Salary	SALARY @ 7% Incs	\$ 0	OF \$7,000				\$ 0					
	\$ 90,252	\$ 90,252	\$ 6,904	238	Outside Sales	569	0.79%	\$ 5,415	\$ 12,116	218	\$ 1,300	\$ 115,712	\$55.63
	\$ 55,058	\$ 59,912	\$ 4,583	238	Clerical	347	0.49%	\$ 3,595	\$ 8,076	218	\$ 1,300	\$ 76,970	\$37.00
	\$ 55,058	\$ 59,912	\$ 4,583	238	Clerical	347	0.49%	\$ 3,595	\$ 8,076	218	\$ 1,300	\$ 76,970	\$37.00
	\$ 62,400	\$ 68,128	\$ 5,212	238	Clerical	395	0.55%	\$ 4,088	\$ 8,076	218	\$ 1,300	\$ 86,365	\$41.52
	\$ 3,531	\$ 4,028	\$ 308	238	Outside Sales	25	0.04%	\$ -	\$ -	-	\$ -	\$ 4,599	\$2.21
	\$ 3,531	\$ 4,028	\$ 308	238	Outside Sales	25	0.04%	\$ -	\$ -	-	\$ -	\$ 4,599	\$2.21
	\$ 51,334	\$ 55,928	\$ 4,278	238	Cemetery Ops	4,653	6.51%	\$ 3,356	\$ 8,076	218	\$ 1,300	\$ 78,047	\$37.52
	\$ 55,058	\$ 59,912	\$ 4,583	238	Cemetery Ops	4,985	6.97%	\$ 3,595	\$ 8,076	218	\$ 1,300	\$ 82,906	\$39.86
	\$ 61,235	\$ 66,882	\$ 5,116	238	Cemetery Ops	5,565	7.78%	\$ 4,013	\$ 8,076	218	\$ 1,300	\$ 91,408	\$43.95
	\$ 41,163	\$ 45,044	\$ 3,446	238	Cemetery Ops	3,748	5.24%	\$ 2,703	\$ 8,076	218	\$ 1,300	\$ 64,773	\$31.14
	\$ 61,235	\$ 66,882	\$ 5,116	238	Cemetery Ops	5,565	7.78%	\$ 4,013	\$ 8,076	218	\$ 1,300	\$ 91,408	\$43.95
	\$ 55,058	\$ 59,912	\$ 4,583	238	Cemetery Ops	4,985	6.97%	\$ 3,595	\$ 8,076	218	\$ 1,300	\$ 82,906	\$39.86
	\$ 61,235	\$ 66,882	\$ 5,116	238	Cemetery Ops	5,565	7.78%	\$ 4,013	\$ 8,076	218	\$ 1,300	\$ 91,408	\$43.95
	\$ 57,824	\$ 63,232	\$ 4,837	238	Cemetery Ops	5,261	7.36%	\$ 3,794	\$ 16,154	218	\$ 1,300	\$ 95,034	\$45.69
	\$ 51,501	\$ 56,106	\$ 4,292	238	Cemetery Ops	4,668	6.53%	\$ 3,366	\$ 8,076	218	\$ 1,300	\$ 78,265	\$37.63
	\$ 55,058	\$ 59,912	\$ 4,583	238	Cemetery Ops	4,985	6.97%	\$ 3,595	\$ 8,076	218	\$ 1,300	\$ 82,906	\$39.86
	\$ 41,163	\$ 44,044	\$ 3,369	238	Cemetery Ops	3,664	5.12%	\$ -	\$ 8,076	218	\$ 1,300	\$ 60,910	\$29.28
	\$ 41,163	\$ 62,232	\$ 4,761	238	Cemetery Ops	5,178	7.24%	\$ -	\$ 8,076	218	\$ 1,300	\$ 82,003	\$39.42
	\$ 41,163	\$ 44,044	\$ 3,369	238	Cemetery Ops	3,664	5.12%	\$ -	\$ 8,076	218	\$ 1,300	\$ 60,910	\$29.28
	\$ 19,604	\$ 21,226	\$ 1,624	238	Cemetery Ops	1,766	2.47%	\$ -	\$ 8,076	218	\$ 1,300	\$ 26,372	\$12.68
	\$ 1,024,858.60	\$ 1,125,379	\$ 86,091	4,998		71,524	100.00%	\$ 56,747	\$ 157,486	4,142	\$ 19,500	\$ 1,525,868	
Total payroll increase @ 7%		\$ 141,324	\$ 10,811	238		\$ 10,487		\$ 4,265	\$ 8,076	218	\$ 1,300	\$ 176,719	
	\$ 98,308	Outside Sales											
	\$ 187,952	Clerical											
	\$ 839,119	Cemetery Ops											
Salespersons-Outside EE'	\$ 619												
Clerical/Office EE'	\$ 1,090												
Cemetery Operations EE'	\$ 69,815.00	W.C. Premiums:											
	\$ 71,524												
	\$ 339,963												
After discounts total													

****Hourly rate times 2080 hours was used to determined each position annual salary/wage***
 \$19.79 hourly rate was used to determined wages for the new Groundperson positions
 Added \$10,000 for EOY pay-outs and \$10,000 for anticipated retirement replacement of Admin Asst @ OH
 W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, 6.53 and 5.8)
 Medical Cost: Current cost per EE is \$611.90 (Kaiser) anticipated 10% increase for Calendar Year 2023 = \$673.09
 10% anticipated medical cost increase was used for calendar year 2023 for all medical cost
 An hourly wage of \$19.79 was used for [redacted] due to the anticipated 6 month wage increase and new FY regular increase

North County Cemetery District
Potential Costs as a result of a 7% wage increase and adding 1 FTE at OH and 1 Irrigation Supervisor at SM
FY 22-23

Effective August 1, 2022	Current	Proposed	FICAM/EDI	U.I. 3.4%	WORK. COMP	WORK. COMP	% of Total	401K	MEDICAL	LIFE	UNIFORMS	TOTALS	Loaded Labor Rate Per Hour
CURRENT COSTS	Salary	SALARY @ 7% Incls	\$	OF \$7,000	CLASS	EXP MOD 73	\$	0		INS.			
[REDACTED]	90,252	90,252	6,904	238	Outside Sales	569	0.79%	5,415	12,116	218	1,300	115,712	\$55.63
[REDACTED]	55,058	59,912	4,583	238	Clerical	347	0.48%	3,595	8,076	218	1,300	76,970	\$37.00
[REDACTED]	55,058	59,912	4,583	238	Clerical	347	0.48%	3,595	8,076	218	1,300	76,970	\$37.00
[REDACTED]	62,400	71,000	5,432	238	Clerical	412	0.57%	4,260	8,076	218	1,300	89,635	\$43.09
[REDACTED]	3,531	4,028	308	238	Outside Sales	25	0.04%	-	-	-	-	4,599	\$2.21
[REDACTED]	3,531	4,028	308	238	Outside Sales	25	0.04%	-	-	-	-	4,599	\$2.21
[REDACTED]	51,334	55,928	4,278	238	Cemetery Ops	4,653	6.48%	3,356	8,076	218	1,300	78,047	\$37.52
[REDACTED]	55,058	59,912	4,583	238	Cemetery Ops	4,985	6.94%	3,595	8,076	218	1,300	82,906	\$39.86
[REDACTED]	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.75%	4,013	8,076	218	1,300	91,408	\$43.95
[REDACTED]	41,163	45,044	3,446	238	Cemetery Ops	3,748	5.22%	2,703	8,076	218	1,300	64,773	\$31.14
[REDACTED]	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.75%	4,013	8,076	218	1,300	91,408	\$43.95
[REDACTED]	55,058	59,912	4,583	238	Cemetery Ops	4,985	6.94%	3,595	8,076	218	1,300	82,906	\$39.86
[REDACTED]	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.75%	4,013	8,076	218	1,300	91,408	\$43.95
[REDACTED]	61,235	66,882	5,116	238	Cemetery Ops	5,565	7.75%	4,013	8,076	218	1,300	91,408	\$43.95
[REDACTED]	57,824	63,232	4,837	238	Cemetery Ops	5,261	7.32%	3,794	16,154	218	1,300	95,034	\$45.69
[REDACTED]	51,501	56,106	4,292	238	Cemetery Ops	4,668	6.50%	3,366	8,076	218	1,300	78,265	\$37.63
[REDACTED]	55,058	59,912	4,583	238	Cemetery Ops	4,985	6.94%	3,595	8,076	218	1,300	82,906	\$39.86
[REDACTED]	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.10%	-	8,076	218	1,300	60,910	\$29.28
[REDACTED]	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.10%	-	8,076	218	1,300	60,910	\$29.28
[REDACTED]	41,163	44,044	3,369	238	Cemetery Ops	3,664	5.10%	-	8,076	218	1,300	60,910	\$29.28
[REDACTED]	19,604	21,226	1,624	238	Cemetery Ops	1,766	2.46%	-	8,076	218	1,300	26,372	\$12.68
[REDACTED]	1,024,858.60	1,131,901	86,590	4,998		71,845	100.00%	56,919	157,486	4,142	19,500	1,533,382	
Total payroll increase @ 7%		148,206	11,337	238		10,838		4,265	8,076	218	1,300	184,478	
	98,308	Outside Sales											
	190,824	Clerical											
	842,769	Cemetery Ops											
Salespersons-Outside EE'	619												
Clerical/Office EE'	1,107												
Cemetery Operations EE'	70,118.00	W.C. Premiums: Based on the total annual payroll Divide by 100 multiplied by the rate (i.e. 8.32, .63 and 58)											
	71,844												
After discounts total	\$40,170											\$1,243,489.00	

\$19.79 hourly rate was used to determined wages for the new Groundperson positions
 Hourly rate times 2080 hours was used to determined each position annual salary/wage

POTENTIAL WAGE INCREASE
FOR FY 22-23

POSITION	PRESENT WAGE per MONTH / HOUR	PRESENT PERIOD	2% INCREASE	3% INCREASE	4.0% INCREASE	5% INCREASE	6.0% INCREASE	7% INCREASE	8.0% INCREASE	9% INCREASE	INCREASED AMOUNT
GENERAL MANAGER	\$ 6,942.40	\$ 433.39 per hr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,942.40
ADMIN ASSISTANT	\$ 26.47		\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59	\$ 1.85	\$ 2.12	\$ 2.38	\$ 28.32
ADMIN MANAGER	\$ 30.00		\$ 0.60	\$ 0.90	\$ 1.20	\$ 1.50	\$ 1.80	\$ 2.10	\$ 2.40	\$ 2.70	\$ 32.70
GATEKEEPER- SMDAILY	\$ 33.95	Per Day (111)	\$ 0.68	\$ 1.02	\$ 1.36	\$ 1.70	\$ 2.04	\$ 2.38	\$ 2.72	\$ 3.06	\$ 36.33
GATEKEEPER- OH/DAILY	\$ 33.95	Per Day (111)	\$ 0.68	\$ 1.02	\$ 1.36	\$ 1.70	\$ 2.04	\$ 2.38	\$ 2.72	\$ 3.06	\$ 36.33
DIST SUPERVISOR	\$ 30.36		\$ 0.61	\$ 0.91	\$ 1.21	\$ 1.52	\$ 1.82	\$ 2.13	\$ 2.43	\$ 2.73	\$ 32.49
SUPERVISOR/OPS/IRR	\$ 29.44		\$ 0.59	\$ 0.88	\$ 1.18	\$ 1.47	\$ 1.77	\$ 2.06	\$ 2.36	\$ 2.65	\$ 31.50
ASSISTANT SUPERVISOR	\$ 27.80		\$ 0.56	\$ 0.83	\$ 1.11	\$ 1.39	\$ 1.67	\$ 1.95	\$ 2.22	\$ 2.50	\$ 29.75
MAINT II /MECHANIC I	\$ 26.47		\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59	\$ 1.85	\$ 2.12	\$ 2.38	\$ 28.32
MAINTENANCE I	\$ 24.68		\$ 0.49	\$ 0.74	\$ 0.99	\$ 1.23	\$ 1.48	\$ 1.73	\$ 1.97	\$ 2.22	\$ 26.41
RECEPTIONIST / CLERK	\$ 18.09	Part Time Empl	\$ 0.36	\$ 0.54	\$ 0.72	\$ 0.90	\$ 1.09	\$ 1.27	\$ 1.45	\$ 1.63	\$ 19.36

**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, 2021

<u>REGULAR EMPLOYEES</u>						
JOB TITLE	90 DAY INTRO	START	6 MONTH	1 YEAR	2 YEAR	3 YEAR
MAINTENANCE STAFF I	16.67	17.22	18.85	20.46	23.15	24.68
MAINTENANCE STAFF II	17.77	18.30	20.30	22.12	24.76	26.47
MECHANIC I	17.77	18.30	20.30	22.12	24.76	26.47
FLEET MANAGER						29.44
IRRIGATION SUPERVISOR						29.44
OPERATIONS SUPERVISOR						29.44
ASSISTANT OPERATIONS SUPERVISOR						27.80
DISTRICT SUPERVISOR						30.36
ADMINISTRATION ASSISTANT	17.77	18.30	20.30	22.12	24.76	26.47
RECEPTIONIST/CLERK						18.09
GATEKEEPER (San Marcos & Oak Hill)					DAILY:	33.95
ADMINISTRATION MANAGER(Salary - \$30.00 per hr.)						4,800.00 **
GENERAL MANAGER(Salary - \$43.39 per hr.) effective 7/1/21						6,942.40 **
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
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
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
 CURRENT PAY SCALE
 As Of August 1, 2021

Effective August 1, 2021			REGULAR EMPLOYEES			Proposed August 1, 2022						
JOB TITLE	90 DAY INTRO	START	MONTH	YEAR 1	YEAR 2	YEAR 3	JOB TITLE	Current Rate	Proposed Increase	Proposed Yearly Increase	Proposed Hourly Rate	
MAINTENANCE STAFF I	16.67	17.22	18.85	20.46	23.15	\$24.68	MAINTENANCE STAFF I	\$24.68	7.00%	\$3,593.41	\$26.41	
MAINTENANCE STAFF II	17.77	18.30	20.30	22.12	24.76	\$26.47	MAINTENANCE STAFF II	\$26.47	7.00%	\$3,854.03	\$28.32	
MECHANIC I	17.77	18.30	20.30	22.12	24.76	\$26.47	MECHANIC I	\$26.47	7.00%	\$3,854.03	\$28.32	
FLEET MANAGER						\$29.44	FLEET MANAGER	\$29.44	7.00%	\$4,286.46	\$31.50	
IRRIGATION SUPERVISOR						\$29.44	IRRIGATION SUPERVISOR	\$29.44	7.00%	\$4,286.46	\$31.50	
OPERATIONS SUPERVISOR						\$27.80	OPERATIONS SUPERVISOR	\$27.80	7.00%	\$4,047.68	\$29.75	
ASSISTANT OPERATIONS SUPERVISOR						\$30.36	ASSISTANT OPERATIONS SUPERVISOR	\$30.36	7.00%	\$4,420.42	\$32.49	
DISTRICT SUPERVISOR						\$26.47	DISTRICT SUPERVISOR	\$26.47	7.00%	\$3,854.03	\$28.32	
ADMINISTRATION ASSISTANT	17.77	18.30	20.30	22.12	24.76	\$18.09	ADMINISTRATION ASSISTANT	\$18.09	7.00%	\$1,053.56	\$19.36	
RECEPTIONIST/CLERK						\$33.95	RECEPTIONIST/CLERK	\$33.95	7.00%	\$263.79	\$36.33	
GATEKEEPER (DAILY RATE)							GATEKEEPER (DAILY RATE)					
ADMINISTRATION MANAGER (MONTHLY) (\$30.0 PER HOUR)						\$30.00	ADMINISTRATION MANAGER (MONTHLY)	\$30.00	7.00%	\$4,368.00	\$32.10	
GENERAL MANAGER (MONTHLY) (\$43.39 PER HOUR)						\$43.39	GENERAL MANAGER (MONTHLY)	\$43.39	0.00%	\$0.00	\$43.39	



BASIC TERM LIFE AND AD&D INSURANCE

Proposal for: North County Cemetery District
Alternate: 1.02

The following Basic Term Life and AD&D plan is being proposed on a fully-insured basis effective **08/01/22**. This proposal assumes this coverage is underwritten by United of Omaha Life Insurance Company. For additional information about Mutual of Omaha's products and services, visit mutualofomaha.com.

ELIGIBILITY

CLASS DEFINITION(S) Class 1: All Eligible Employees

ELIGIBILITY REQUIREMENT This proposal provides coverage for all actively at work employees on the policy effective date working the minimum number of hours shown below in the United States, unless otherwise approved by Mutual of Omaha. Certain requirements apply.

MINIMUM WORK HOURS Class 1: 30 or more hours each week

BENEFIT SUMMARY

EMPLOYEE TERM LIFE BENEFIT AMOUNTS	Benefit	Maximum Benefit	Guarantee Issue Amount	Minimum Benefit
	\$30,000	\$30,000	\$30,000	\$30,000

EMPLOYEE BENEFIT REDUCTION SCHEDULE*	At Age	Benefits Reduce to:
	70+	50%

* All benefit reductions are a percentage of the original benefit amount. Coverage terminates at retirement. The Guarantee Issue Amount is reduced according to the reduction schedule.

EMPLOYEE AD&D BENEFIT AMOUNT The AD&D Principal Sum amount is equal to the amount of basic term life insurance.

PARTICIPATION AND COST SUMMARY

PARTICIPATION ASSUMPTIONS	Minimum Participation	Number of Eligible Employees	Contribution Structure
	100%	15	Non-Contributory

COST SUMMARY	Number of Lives	Total Monthly Volume	Monthly Rate	Total Monthly Premium	Total Annual Premium
Employee Term Life	15	\$435,000	\$0.35/\$1,000	\$152.25	\$1,827.00
Employee AD&D	15	\$435,000	\$0.02/\$1,000	\$8.70	\$104.40
Total	--	--	--	\$160.95	\$1,931.40

RATE GUARANTEE 2 Years

RATE GUARANTEE DATE 08/01/2024

\$17

47

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 \$630,000.00 for FY 2022 – 2023. 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 \$810,516.23. Please see below for the items included in the capital outlay expenditures for FY 2022-23.

Item	Cost
1 Annual Land Payment	\$189,000.00
2 Tree Maintenance (WCA)	\$150,000.00
3 Trucks (Quality Chevrolet)	\$80,000.00
4 SM Dump Truck	\$77,000.00
5 OH & SM Utility Vehicles	\$102,000.00
6 OH & SM Windows	\$10,000.00
7 OH & SM Lowering Devices	\$22,000.00
Total Expense	\$630,000.00
Current Capital Outlay Fund Balance	\$771,326.75
After purchases total balance	\$141,326.75

Agenda Item # G (4)
Strategic Goals for FY 2022-2023

Targets for 2022-2023 are:

- Increase the number of staff to ensure the maintenance and landscaping is kept to expectations. If the number of burials does increase for FY 22-23, with the addition of staff, will help facilitate the increase of burials and keep up with the maintenance of the cemetery. The recommendation for future years to come would be to keep increasing the staff by 1 FTE every fiscal year until the district reaches a level to handle the increase of service without any interruptions to the maintenance of the grounds. I strongly believe that we need a total of 3 additional staff members in Oak Hill to accomplish the goal above.
- 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 day.
- Conduct research on cost to completely overhaul the main entrance gate at OH.

Agenda Item # H

General Manager Compensation Discussion

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