

RAMONA CEMETERY DISTRICT

ANNUAL BUDGET 2023-2024

The Ramona Cemetery District is an independent special district governed by a three-member Board of Directors. The Nuevo Memory Gardens Cemetery was formed in 1959, when the local tax base was established. In 1993, Nuevo Memory Gardens Cemetery was designated a historic landmark by the San Diego County Board of Supervisors.

The District Principal Act for the Ramona Cemetery District is the California Health & Safety Code, Sections 9000-9093. A Special District may engage only in those activities outlined in its principled act. The complete scope of power for the Ramona Cemetery District is the interment of human remains.

The most significant concern facing the District in Fiscal Year 2023-2024 is the rising inflation rate. This has contributed to the cost increases in the Ramona Cemetery District's operating expenses for utilities, equipment maintenance, fuel, and vaults.

BUDGET ADOPTION DATE

The budget is required by law to be adopted prior to August 30th (H&S Code 9070(a)). Pursuant to Section 53901 of the California Government Code, the district must file a copy of the annual budget with the County Auditor within 60 days after the beginning of district's fiscal year.

DISTRICT REVENUE SOURCE

The District's revenue sources include the following:

- *Property Tax (Forecasting Method-Prior year actuals)
- *Charges for Services (Forecasting Method-Prior year actuals and current interment trends)
- *Taxable Sales (Forecasting Method-Prior year actuals and current interment trends)

CATEGORIES OF EXPENSE SUMMARY

Operating expenditures are broken down into two categories: Salaries and Benefits, and Expenses.

SALARIES & BENEFITS

TRUSTEE MEETING

COMMENT:

In accordance with the California Health & Safety Code 9031(a), trustees are eligible to receive compensation in the amount of one hundred dollars (\$100.00) for attending each board meeting, not to exceed more than four meetings in a month. One (1) Trustee is compensated at the rate of one hundred dollars (\$100.00) per board meeting attended. The Director's Pay for one trustee is considered by the IRS as taxable income. The Trustee's pay and benefits are included in the Salaries & Benefits Category.

DISTRICT MANAGER/LABOR MAINTENANCE

COMMENT:

The district employs one (1) District Manager and two (2) regular full-time maintenance/groundskeepers. The increase in salaries is due to estimated wage increases for three employees.

The Ramona Cemetery District offers Saturday interment services at the cost of \$880.00 for a full (casket) interment and \$550.00 for an urn interment. In accordance with the Ramona Cemetery District Policy, section 1(c)5, the salaried employees receive a lump sum of \$150.00. Full-time hourly employees receive time and a half pay, up to the first 8 hours of overtime.

Employees receive seven (7) paid holidays per calendar year. The holidays are paid at a rate of eight (8) hours per holiday. All three employees accrue vacation pay based on their years of employment.

Hourly employees also receive (3) personal days annually and accrue sick time at the rate of 3.4 hours per month.

HEALTH BENEFITS/CALPERS

COMMENT:

100% contribution for the health plan of 1 salaried and 2 full-time hourly positions. The decrease in this category is attributable to adjustments in insurance coverage and premiums.

EXPENSE

AUTOMOBILE ALLOWANCE

COMMENT:

The District Manager receives a fuel allowance of \$75.00 per month. Per Internal Revenue Service Rules, the district manager's auto allowance is taxable.

BANK CHARGES

COMMENT:

This category includes monthly bank charges and check image fees. The increase in bank charges is due to the new monthly maintenance fee that will be charged by the financial institution.

FUEL

COMMENT:

Reflects cost for purchase of gasoline, regular and diesel, in order to operate maintenance equipment. This category reflects that no change is expected in the current price of fuel.

DUES AND SUBSCRIPTIONS

COMMENT:

This Category includes district membership in professional organizations and outside agencies. The current membership includes the California Association of Public Cemeteries (CAPC). The increase in this category is the district's subscription to Streamline, a new website platform that the district will utilize to stay connected to the public. The category also includes QuickBooks Payroll subscription.

TRAINING & SEMINARS

COMMENT:

This item is budgeted for registration fees and related travel expenses to educational conferences, workshops, training seminars, and continuing education courses.

INSURANCE-WC/GL

COMMENT:

The amount budgeted, \$13,600.00, is an increase from last fiscal year in the amount of \$1,791.00. This category includes Workers' Compensation, General Liability, Crime and Property insurance coverage.

UNIFORMS

COMMENT:

RCD Pays for the uniform costs for 2 full-time employees.

LEGAL & ACCOUNTING

COMMENT:

Payment of services provided by various consultants and contractual costs for accounting and audit services. This category also includes attorney service fees and reflects an anticipated increase in legal fees due to the district exploring options regarding the acquisition of additional property.

OFFICE SUPPLIES

COMMENT:

This category includes copying, postage, office materials, paper, and other miscellaneous costs associated with daily administrative operations.

COUNTY ADMINISTRATIVE COST

COMMENT:

This is a mandatory fee required to be paid to the Local Agency Formation Commission LAFCO pursuant to Government Code Section 56381.

MAINTENANCE & SUPPLIES

COMMENT:

Includes expenses related to maintenance supplies such as seed, sprinkler and irrigation materials, cement, restroom supplies. The increase in this category is due to a renovation of the Rose Garden section of the cemetery and repair of the district restrooms.

NEW EQUIPMENT PURCHASE AND MAINTENANCE

COMMENT:

Budgeted for new equipment purchase, repair, and maintenance of existing equipment. The increase in the amount budgeted over the previous fiscal year reflects an expected repair of the cemetery water system infrastructure, as well as a new air conditioning unit for the district office. Also, Assembly Bill 1346, the ban on gas-powered equipment, became effective on July 1st, 2022. As a result of AB 1346, the district will be required to transition to battery alternative for leaf blowers, string trimmers, and lawn mowers.

TELEPHONE/INTERNET**COMMENT:**

Reflects the cost of telephone, call forwarding, and internet access fees.

TRASH REMOVAL**COMMENT:**

The increase in Trash Removal is due to the new State laws and/or County ordinance related to management of recyclables and/or organic materials that require businesses to comply with the requirements of these newly implemented laws. As a result, the district must pay for an additional organics container in order to remain compliant.

UTILITIES**COMMENT:**

The decrease in the budgeted amount in this category of \$15,000.00 is due to an expected reduction in the use of water. The district installed a new water well booster pump, motor, and pressure tanks. This has resulted in less reliance on water from the Ramona Municipal Water District.

PAYROLL TAXES**COMMENT:**

Determined by payroll amounts, Social Security, and merit/pay increases.

LINERS AND VAULTS**COMMENT:**

This category includes both casket and urn vaults used for interment purposes. The increase in this category is due to the increasing costs of the re-sale inventory of casket and urn vaults.

EQUIPMENT RENTAL**COMMENT:**

This category includes equipment rental used to complete necessary projects.

ROAD MAINTENANCE**COMMENT:**

This category includes road repair of potholes and road surfaces.

TREE MAINTENANCE**COMMENT:**

This category includes tree removal, cultivating, pruning, and shaping trees in the cemetery.