

County of Yolo

www.yolocounty.org

CHAD RINDE, CPA
Chief Financial Officer

DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268

WOODLAND, CA 95776

PHONE: (530) 666-8190

FAX: (530) 666-8215

DFS @ yolocounty.org

- Financial Strategy Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Fee Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

DATE: March 26, 2019

TO: Yolo County Special Districts

FROM: County of Yolo, Department of Financial Services
Julieta Mapile, Accountant II

SUBJECT: **2019-2020 Yolo County Special District Budgets**

General. All special districts are required by Government Code section (GC) 53901 to submit a budget to the Yolo County Department of Financial Services (DFS).

Districts utilizing the DFS financial system (Infor) to maintain all district accounting records are required to use the attached worksheets and to submit the budgets to DFS. If additional accounts are required, please add the account numbers and titles in the blank spaces provided.

Districts that do not maintain district accounting information on DFS financial system may submit alternative formatted budget data.

Due dates. Please submit budget by July 19, 2019.

Special Assessment rolls are to be submitted to the Department of Financial Services office by August 09, 2019.

Specific budget worksheet instructions

Estimated revenues. First begin by entering FY 2019-2020 estimated revenues on Schedule A. We recommend that the FY 2018-19 projected revenues be used for all property tax related revenues. Use the amounts from the most recent revenue ledgers as a guide for the projection. Include all revenue sources that are expected to be appropriated for expenditure by the district.

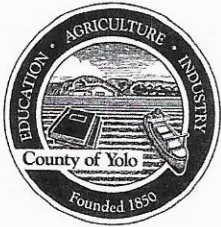
Fund balance available (carry over) and reserves. Enter the amount of fund balance and any reserve amounts that are to be appropriated in FY 2019-2020 on the lines following total revenues. This would include restricted, committed or assigned fund balances. Example: use of fund balance assigned for capital asset replacement, etc.

Total financing sources. The sum of total estimated revenues, estimated fund balance available and decreases in reserves will be the total financing sources. This total must equal total financing uses on Schedule B.

Appropriations. Enter FY 2019-2020 appropriations on Schedule B. Make sure sub-totals for each object (salaries and benefits, services and supplies, other charges, capital assets) and the total of all appropriations is included on the worksheet.

Provisions for reserves. If the district has available funds and desires to increase a reserve, indicate the increase by entering the amount on the appropriate reserve line.

FISCAL RESPONSIBILITY & SUSTAINABILITY



County of Yolo

DEPARTMENT OF FINANCIAL SERVICES
PO BOX 1268, WOODLAND, CALIFORNIA 95776-1268
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Total financing uses. The sum of total appropriations and additions to reserves will be the total financing requirements. This total must equal total financing sources on Schedule A

In order for the Department of Financial Services to receive and file a district's budget, a signed copy of the minutes adopting the budget must be submitted along with the budget worksheets (if applicable). The minutes must indicate the total financing requirements of the budget adopted.
Other information:

1. To calculate unemployment insurance, apply the tax rate against the first \$7,000 of wages paid each employee on a calendar year basis.
2. The OASDI portion of the Social Security tax rate is 6.2% of gross wages up to \$128,400 for calendar 2019. The Medicare portion is 1.45% of total wages. (Wage limits are applicable to calendar wages paid).
3. Except in cases of legally declared emergencies (by resolution), the general reserve may only be established, canceled, increased or decreased at the time of adopting the budget.
4. The district board must approve all budget adjustments requested during the fiscal year. Please submit a copy of the approved minutes.

Please call if you have any questions.

Please indicate below the individual who can answer questions about the budget.

Name Jessica Potts Phone #: 530.756.7807

Sincerely,

Juliet Mapile
Accountant II
County of Yolo, Department of Financial Services

VII. Actions Items h. FY 19/20 Draft Budget

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES

CEMETERY DISTRICTS BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A

FISCAL YEAR: 2019-2020

DISTRICT NAME: Davis Cemetery District

FUND NO: 6130

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE
400100	PROP TAXES-CURRENT SECURED	228,000.00
400101	PROP TAXES-CURRENT UNSECURED	3,100.00
400111	PROP TAXES-PRIOR UNSECURED	25.00
400121	SUPPLEMENTAL PROP TAXES PRIOR	5,000.00
400700	INVESTMENT EARNINGS-POOL	13,500.00
400725	RENTS & CONCESSIONS - OTHER	-
401061	ST-HIGHWAY PROPERTY RENTALS	40.00
401240	ST-HOMEOWNERS PROP TAX RELIEF	1,500.00
402000	OTHR-IN-LIEU TAXES	-
402001	OTHR-IN-LIEU TX-RDA PASS THRU	48,500.00
403590	OTH CHRG FR SVC-BURIAL	120,000.00
403699	OTHER CHARGES FOR SERVICES	55,000.00
404000	OTHER SALES - TAXABLE	27,000.00
404002	OTHER SALES - BURIAL PLOTS	140,000.00
404113	OTH MISC-DONATION	1,500.00
404190	OTHER MISC INCOME	7,000.00
405100*	TRANSFER IN	
	TOTAL REVENUE	650,165.00
	ESTIMATED FUND BALANCE AVAILABLE @ July 1, 2019 \$231,678.92	
	DECREASE IN GENERAL RESERVE	
	DECREASE IN EQUIP REPL RESERVE	65,000.00
	DECREASE IN _____ RESERVE	
	TOTAL FINANCING SOURCES	715,165.00

* OFFSET 503100 OPERATING TRANSFER OUT IN ENDOWMENT FUND

YOLO COUNTY DEPARTMENT OF FINANCIAL SERVICES
CEMETERY DISTRICT BUDGET WORKSHEET - FINANCING USES -SCHEDULE B

FISCAL YEAR: 2019-2020

DISTRICT NAME: Davis Cemetery District

FUND NO: 6130

ACCOUNT NUMBER	ACCOUNT NAME	APPROPRIATIONS
500100	REGULAR EMPLOYEES	324,199.12
500110	EXTRA HELP	20,000.00
500120	OVERTIME	5,000.00
500160	LEAVE BUYOUT	1,000.00
500310	RETIREMENT	26,000.00
500320	OASDI	16,000.00
500330	FICA/MEDICARE	4,000.00
500340	HEALTH INSURANCE	101,000.00
500360	OPEB - RETIREE HEALTH INSURANC	-
500380	UNEMPLOYMENT INSURANCE	3,000.00
500390	WORKERS' COMPENSATION INSURANC	4,500.00
	TOTAL SALARY & BENEFITS	504,699.12
501010	CLOTHING & PERSONAL SUPPLIES	1,500.00
501020	COMMUNICATIONS	-
501030	FOOD	2,500.00
501040	HOUSEHOLD EXPENSE	8,000.00
501051	INSURANCE-PUBLIC LIABILITY	5,000.00
501052	INSURANCE-FIRE & EXTENDED	-
501053	INSURANCE-OTHER	1,010.00
501070	MAINTENANCE-EQUIPMENT	15,000.00
501071	MAINTENANCE-BUILDG IMPROVMNTS	20,000.00
501090	MEMBERSHIPS	3,000.00
501100	MISCELLANEOUS EXPENSE	2,500.00
501102	MISC EXP-CREDIT CARD SVC CHRGS	2,300.00
501110	OFFICE EXPENSE	4,000.00
501111	OFFICE EXP-POSTAGE	150.00
501112	OFFICE EXP-PRINTING	1,500.00
501130	INVENTORY PURCHASES	10,000.00
501150	PROF & SPEC SVC-ARCHITECTURAL	-
501151	PROF & SPEC SVC-AUDITG & ACCTG	-
501152	PROF & SPEC SVC-INFO TECH SVC	5,000.00
501156	PROF & SPEC SVC-LEGAL SVC	1,000.00
501165	PROF & SPEC SVC-OTHER	3,000.00
501169	BOARD MEETING STIPENDS	-
501180	PUBLICATIONS AND LEGAL NOTICES	200.00
501190	RENTS AND LEASES - EQUIPMENT	1,000.00
501205	TRAINING	3,500.00
501210	MINOR EQUIPMENT	6,000.00
501249	SPEC DPT EXP-OTHER	-
501250	TRANSPORTATION AND TRAVEL	500.00
501260	UTILITIES	11,000.00
	TOTAL SERVICES AND SUPPLIES	107,660.00
502080	TAXES AND ASSESSMENTS	
503015	EASEMENTS-NON DEPRECIABLE	
	TOTAL OTHER CHARGES	-
503070	EQUIPMENT	65,000.00
	TOTAL FIXED ASSETS	65,000.00
503300	APPROP FOR CONTINGENCY	
	TOTAL APPROPRIATIONS	677,359.12
	ADDITIONS TO GENERAL RESERVE	37,805.88
	ADDITIONS TO EQUIP REPLACEMENT RESERVE June 30, 2020	
	ADDITIONS TO _____ RESERVE June 30, 2020	
	TOTAL FINANCING USES*	715,165.00

APPROVALS:



6/19/19

Dennis Ringers

SIGNATURE

DATE

6/19/19

Steve Dyer

SIGNATURE

DATE

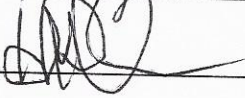
6/19/19

Maribon Mensfield

SIGNATURE

DATE

6/19/19



SIGNATURE

DATE

6-19-19

HK

SIGNATURE

DATE

SIGNATURE

DATE

Davis Cemetery District June Board Meeting Minutes

Date: June 19, 2019
Time: 4:00 pm
Location: 820 Pole Line Rd, Davis, CA

Board of Trustees: Chairperson Larry Dean (excused) Vice Chairperson Stephen Souza Board Members: Dennis Dingemans, Jonathon Howard, Heidy Kellison, and Marilyn Mansfield (alternate)

Staff: District Superintendent Jessica Potts; Assistant Superintendent Judy Fisher

Guests: Jim Provenza, District 4 Supervisor; Richard Reed, Deputy Supervisor to Jim Provenza; Taro Echiburu, Yolo County Director of Community Services

I. Call to Order

II. Approval of Agenda **(5-0-0)**

III. Trustee Announcements

None.

IV. Public Comment

None.

V. Approval of the Minutes **(Action: Approved 5-0-0)**

VI. Informational Items

a. Superintendent Report (Written) (Received and acknowledged)

b. Water Permit Update

Taro Echiburu provided an update on the Districts public water system permit request. After discussion, it was determined that the public restroom will always be locked, with a key available in the administration building. District staff will track how many people per day use the restroom. Taro will send a formal letter summarizing the expectations the county and state set to operate our restroom.

VII. Action Items

a. Leave Accruals Policy

The policy was presented and discussed. Motion was made with no revisions.

Action: Approved without revision. Motion: Heidy Kellison 1st, Jonathon Howard 2nd, **(5-0-0)**

b. Plot Buyback Policy

The policy revision was presented and discussed. Three options were provided, and a motion was made to adopt option three.

Action: Option three approved without revision. Motion: Jonathon Howard 1st, Marilyn Mansfield 2nd, (4-0-1) Heidy Kellison abstained due to a potential conflict of interest.

c. Training & Development Policy

The new policy was presented and discussed. The policy was approved without revision.

Action: Approved without revision. Motion: Jonathon Howard 1st, Marilyn Mansfield 2nd, (5-0-0)

d. Dress Code & Uniform Policy

The new policy was presented and discussed. The policy was approved with the following revision. Change "Dress in (casual, business casual, smart casual, business) attire unless the day's tasks require otherwise." To "Dress in business casual attire unless the day's tasks require otherwise."

Action: Approved without revision. Motion: Jonathon Howard 1st, Heidy Kellison 2nd, (5-0-0)

e. Drug & Alcohol Policy

The policy was presented and discussed. Policy will be revised to removed drug testing administration and will be presented again during the July meeting.

Action: None.

f. FY 19/20 Draft Budget

The FY 19/20 draft budget was presented and discussed. Total financing uses to be \$715,165.00.

Action: Approved at \$715,165.00 without revision. Motion: Jonathon Howard 1st, Stephen Souza 2nd, (5-0-0)

g. FY 19/20 Proposed Fee Schedule

The FY 19/20 proposed fee schedule was presented and discussed. The fee schedule was approved with the following revisions. Lower single green burial interment fee from \$1,650 to \$1,400. Lower 1st companion green burial interment fee from \$1,950 to \$1,750. Increase single titan interment fee from \$1,500 to \$1,650. Change "Lg." to "Large".

Action: Approved with revision. Motion: Heidy Kellison 1st, Jonathon Howard 2nd, (5-0-0)

h. FY 18/19 Budget Adjustments

Budget adjustment estimates as of June 17, 2019 were presented and discussed. The Board understands that final numbers will be updated once the June period closes. The Board acknowledges the final numbers will be adjusted once the June period has closed.

Action: Approved. Motion: Heidy Kellison 1st, Jonathon Howard 2nd, (5-0-0)

Adjournment

Action: Motion to adjourn at 5:29pm Marilyn Mansfield 1st; Dennis Dingemans 2nd (5-0-0)

Next meeting date is set for July 17th at 4 pm.

A handwritten signature in black ink, appearing to be "D. Dingemans", located on the right side of the page.