

Tracy Public Cemetery District

Special Meeting Minutes Of June 20, 2024

Special Meeting was called to order at 6:00 pm by Chairman Derrick Davis.

Roll Call:

Present: Chairman Derrick Davis, Vice-Chair Scott Argenbright, Trustees Kevin Tobeck, Eugene Birk, Bill Kaska and District Manager Warner.

CalPERS Medical Resolution: Manager Warner presented the board of trustees the Medical Resolution from CalPERS to sign, at the regular board meeting of June 2024 the board of trustees approved medical for the district employees through CalPERS. Manager Warner will submit the resolution to CalPERS.

District Budget: Manager Warner presented the 2024-2025 Proposed District Budget to the board of trustees at the last regular board meeting of May 2024, Manager Warner and the Board of Trustees revised the budget for fiscal year 2024-2025 to increase medical, dental, oil and fuel, retirement, overtime, regular pay, ect., this came motion of Trustee Tobeck, second by Vice-Chair Scott Argenbright, motion passed unanimous.

Employee Evaluations: Manager Warner presented the board of trustees with the evaluations of all current employees; the board would like to discuss at next board meeting.

Being no other business to report, Special Meeting ended at 7:20 pm.

Respectfully,

Maylene Warner
District Manager

Please staple on top of your health resolution(s) or cover letter.
This will ensure that the CalPERS mailroom expedites delivery to our office.

Mail packet to either:

Overnight Mail Service

California Public Employees' Retirement System
Health Resolutions & Compliance Services, HAMD
400 Q Street
Sacramento, CA 95811

Regular Mail

California Public Employees' Retirement System
Health Resolutions & Compliance Services, HAMD
PO BOX 942714
Sacramento, CA 94229-2714

HEALTH RESOLUTION

CalPERS ID #	1407882694
Agency Name	Tracy Public Cemetery District
Desired Effective Date	September 1, 2024

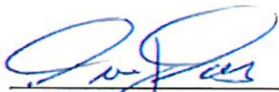
RESOLUTION NO. R-24-001
ELECTING TO BE SUBJECT TO THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT
AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS

- WHEREAS, (1) A contracting agency meeting the eligibility requirements set forth in Government Code Section 22920, may obtain health benefit plan(s), as defined under Government Code Section 22777, by submitting a resolution to the Board of Administration of the California Public Employees' Retirement System (the "Board"), and upon approval of such resolution by the Board, become subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and
- WHEREAS, (2) Tracy Public Cemetery District is a contracting agency eligible to be subject to the Act under Government Code Section 22920; and
- WHEREAS, (3) Government Code Section 22892(a) provides that a contracting agency subject to the Act shall fix the amount of the employer contribution by resolution; and
- WHEREAS, (4) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; and
- WHEREAS, (5) Tracy Public Cemetery District desires to obtain for its employees and annuitants the benefit of the Act and to accept the liabilities and obligations of an employer under the Act; now, therefore, be it
- RESOLVED, (a) Tracy Public Cemetery District elects to be subject to the provisions of the Act; and be it further
- RESOLVED, (b) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of the PEMHCA Minimum per month, plus administrative fees and Contingency Reserve Fund assessments; and be it further
- RESOLVED, (c) Tracy Public Cemetery District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further
- RESOLVED, (d) That the participation of the employees and annuitants of Tracy Public Cemetery District shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Tracy Public Cemetery District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated,

and reserves the right to terminate the health coverage of all participants of the employer; and be it further

- RESOLVED, (e) That the executive body appoint and direct, and it does hereby appoint and direct, Maylene Warner, District Manager to file with the Board a verified copy of this resolution, and to perform on behalf of Tracy Public Cemetery District all functions required of it under the Act; and be it further
- RESOLVED, (f) That coverage under the Act be effective on September 1, 2024.

Adopted at a special meeting of the Board of Trustees at 501 E. Schulte Rd, Tracy CA 95376, this 20th day of June, 2024.

Signed: 
Derrick Davis, Chairman of the Board

Attest: 
Scott Arganbright, Vice-Chair of the Board

TRACY PUBLIC CEMETERY DISTRICT
2024-2025 Annual Budget

Description	Schulte Park	Valpico Park	District Budget 2024-2025
Income			
Lot Sales	\$ 50,000.00	\$ 170,000.00	\$ 220,000.00
Endowment Sales	\$ 50,000.00	\$ 80,000.00	\$ 130,000.00
Open / Close	\$ 90,000.00	\$ 100,000.00	\$ 190,000.00
Vault Sales	\$ 40,000.00	\$ 60,000.00	\$ 100,000.00
Vault Handling	\$ 25,000.00	\$ 35,000.00	\$ 60,000.00
Saturday Service Charges	\$ 4,000.00	\$ 6,000.00	\$ 10,000.00
Non-Resident Fees	\$ 40,000.00	\$ 20,000.00	\$ 60,000.00
Miscellaneous Sales	\$ 2,000.00	\$ 4,000.00	\$ 6,000.00
County Property Taxes Received	\$ 920,000.00	\$ 150,000.00	\$ 1,070,000.00
Interest Income	\$ 80,000.00	\$ 20,000.00	\$ 100,000.00
Gains & Losses			
Unpredictable Inflation	\$52,500.00	\$ 52,500.00	\$105,000.00
TOTAL RECEIPTS	\$ 1,353,500.00	\$ 697,500.00	\$ 2,051,000.00

DISBURSEMENTS

Vault Purchases	\$ 35,000.00	\$ 35,000.00	\$ 70,000.00
Lot Buy Back	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Labor - Regular	\$ 300,000.00	\$ 125,000.00	\$ 425,000.00
Labor - Overtime	\$ 36,000.00	\$ 24,000.00	\$ 60,000.00
Payroll Taxes	\$ 30,000.00	\$ 15,000.00	\$ 45,000.00
Retirement Plan	\$ 100,000.00	\$ 40,000.00	\$ 140,000.00
Health/Dental Insurance	\$ 220,000.00	\$ 20,000.00	\$ 240,000.00
Vision Insurance	\$ 6,000.00	\$ 1,000.00	\$ 7,000.00
Workers Comp Insurance	\$ 24,000.00	\$ 5,000.00	\$ 29,000.00
Property/Liability Insurance	\$ 12,000.00	\$ 8,500.00	\$ 20,500.00
Office Expense	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
Postage	\$ 600.00	\$ 200.00	\$ 800.00
Meetings & Seminars	\$ 5,000.00	\$ 1,000.00	\$ 6,000.00
Membership Dues/Subscriptions	\$ 1,600.00	\$ 400.00	\$ 2,000.00
County administration Fees	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
Professional Services	\$ 22,800.00	\$ 12,900.00	\$ 35,700.00
Sales Tax	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Fuel & Oil	\$ 10,000.00	\$ 4,000.00	\$ 14,000.00
Laundry & Uniform	\$ 8,000.00	\$ 4,000.00	\$ 12,000.00
Utilities	\$ 50,000.00	\$ 20,000.00	\$ 70,000.00
Equipment Purchases	\$ 25,000.00	\$ 7,000.00	\$ 32,000.00
Equipment Maintenance	\$ 15,000.00	\$ 7,000.00	\$ 22,000.00
Buildings/Grounds Maintenance	\$ 110,000.00	\$ 100,000.00	\$ 210,000.00
Capitol Improvements	\$ 170,000.00	\$ 100,000.00	\$ 270,000.00
Endowment Transfers	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Pre-need Transfers	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Unpredictable Inflation	\$ 52,500.00	\$ 52,500.00	\$ 105,000.00
TOTAL DISBURSEMENTS	\$ 1,353,500.00	\$ 697,500.00	\$ 2,051,000.00

Date Accepted: JUNE 30, 2024

Derrick Davis: [Signature], Chairman Scott Arganbright: [Signature] Vice-Chair

Eugene Birk: [Signature] Kevin Tobeck: [Signature]

Bill Kaska: [Signature]

**TRACY PUBLIC CEMETERY DISTRICT
2024-2025 Annual Budget**

*COPY OF PROPOSED
BUDGET
GIVEN AT
MAY'S MEETING
2024*

Description	Schulte Park	Valpico Park	District Budget 2024-2025
Income			
Lot Sales	\$ 50,000.00	\$ 170,000.00	\$ 220,000.00
Endowment Sales	\$ 50,000.00	\$ 80,000.00	\$ 130,000.00
Open / Close	\$ 60,000.00	\$ 85,000.00	\$ 145,000.00
Vault Sales	\$ 40,000.00	\$ 60,000.00	\$ 100,000.00
Vault Handling	\$ 20,000.00	\$ 30,000.00	\$ 50,000.00
Saturday Service	\$ 5,000.00	\$ 10,000.00	\$ 15,000.00
Non-Resident Fee	\$ 40,000.00	\$ 20,000.00	\$ 60,000.00
Miscellaneous Sal	\$ 5,000.00	\$ 4,000.00	\$ 9,000.00
County Property Tax	\$ 900,000.00	\$ 50,000.00	\$ 950,000.00
Interest Income	\$ 80,000.00	\$ 10,000.00	\$ 90,000.00
Gains & Losses			
Unpredictable Infr	\$52,500.00	\$ 52,500.00	\$105,000.00
TOTAL RECEIPTS	\$ 1,302,500.00	\$ 571,500.00	\$ 1,874,000.00

DISBURSEMENTS

Vault Purchases	\$ 30,000.00	\$ 30,000.00	\$ 60,000.00
Lot Buy Back	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Miscellaneous Purchases			\$ -
Labor - Regular	\$ 300,000.00	\$ 100,000.00	\$ 400,000.00
Labor - Overtime	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Payroll Taxes	\$ 30,000.00	\$ 20,000.00	\$ 50,000.00
Retirement Plan	\$ 100,000.00	\$ 30,000.00	\$ 130,000.00
Health/Dental Ins	\$ 120,000.00	\$ 20,000.00	\$ 140,000.00
Vision Insurance	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
Workers Compen:	\$ 24,000.00	\$ 1,000.00	\$ 25,000.00
Property/Liability	\$ 16,000.00	\$ 4,500.00	\$ 20,500.00
Office Expense	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
Postage	\$ 700.00	\$ 100.00	\$ 800.00
Meetings & Semir	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
Membership Due:	\$ 1,600.00	\$ 400.00	\$ 2,000.00
County administr	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Professional Servi	\$ 19,700.00	\$ 10,000.00	\$ 29,700.00
Sales Tax	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
Fuel & Oil	\$ 7,000.00	\$ 3,000.00	\$ 10,000.00
Laundry & Uniforr	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00
Utilities	\$ 40,000.00	\$ 15,000.00	\$ 55,000.00
Equipment Purcha	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Equipment Maint	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Buildings/Ground:	\$ 145,000.00	\$ 65,000.00	\$ 210,000.00
Capitol Improvem	\$ 200,000.00	\$ 70,000.00	\$ 270,000.00
Endowment Trans	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Pre-need Transfer	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Unpredictable Infr	\$ 52,500.00	\$ 52,500.00	\$ 105,000.00
TOTAL DISBURSEMENTS	\$ 1,302,500.00	\$ 571,500.00	\$ 1,874,000.00

Date Accepted: _____, 2025

Derrick Davis: _____, Chairman Scott Arganbright: _____ Vice-Chair

Eugene Birk: _____ Kevin Tobeck: _____

Bill Kaska: _____

CURRENT
BUDGET -
FY 23-24.

TRACY PUBLIC CEMETERY DISTRICT
2023-2024 Annual Budget

Description	Schulte Park	Valpico Park	District Budget 2023-2024
Income			
Lot Sales	\$ 60,000.00	\$ 150,000.00	\$ 210,000.00
Endowment Sales	\$ 50,000.00	\$ 70,000.00	\$ 120,000.00
Open / Close	\$ 50,000.00	\$ 80,000.00	\$ 130,000.00
Vault Sales	\$ 40,000.00	\$ 60,000.00	\$ 100,000.00
Vault Handling	\$ 15,000.00	\$ 25,000.00	\$ 40,000.00
Saturday Service	\$ 5,000.00	\$ 10,000.00	\$ 15,000.00
Non-Resident Fee	\$ 40,000.00	\$ 15,000.00	\$ 55,000.00
Miscellaneous Sal	\$ 5,000.00	\$ 4,000.00	\$ 9,000.00
County Property Tax	\$ 900,000.00	\$ 50,000.00	\$ 950,000.00
Interest Income	\$ 80,000.00	\$ 10,000.00	\$ 90,000.00
Gains & Losses			
Unpredictable Inf	\$52,500.00	\$ 52,500.00	\$105,000.00
TOTAL RECEIPTS	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

DISBURSEMENTS

Vault Purchases	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Lot Buy Back	\$ 3,000.00	\$ 1,000.00	\$ 4,000.00
Miscellaneous Pu	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
Labor - Regular	\$ 300,000.00	\$ 100,000.00	\$ 400,000.00
Labor - Overtime	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Payroll Taxes	\$ 30,000.00	\$ 20,000.00	\$ 50,000.00
Retirement Plan	\$ 100,000.00	\$ 30,000.00	\$ 130,000.00
Health/Dental Ins	\$ 120,000.00	\$ 20,000.00	\$ 140,000.00
Vision Insurance	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
Workers Compen:	\$ 24,000.00	\$ 1,000.00	\$ 25,000.00
Property/Liability	\$ 15,500.00	\$ 4,500.00	\$ 20,000.00
Office Expense	\$ 7,700.00	\$ 3,000.00	\$ 10,700.00
Postage	\$ 700.00	\$ 100.00	\$ 800.00
Meetings & Semir	\$ 18,000.00	\$ 1,000.00	\$ 19,000.00
Membership Due:	\$ 1,600.00	\$ 400.00	\$ 2,000.00
County administr:	\$ 14,800.00	\$ 5,200.00	\$ 20,000.00
Professional Servi	\$ 16,700.00	\$ 8,300.00	\$ 25,000.00
Sales Tax	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
Fuel & Oil	\$ 6,000.00	\$ 2,500.00	\$ 8,500.00
Laundry & Unifor	\$ 4,500.00	\$ 1,500.00	\$ 6,000.00
Utilities	\$ 39,000.00	\$ 11,000.00	\$ 50,000.00
Equipment Purch:	\$ 20,500.00	\$ 9,500.00	\$ 30,000.00
Equipment Maint:	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Buildings/Ground	\$ 145,000.00	\$ 70,000.00	\$ 215,000.00
Capitol Improvem	\$ 200,000.00	\$ 63,000.00	\$ 263,000.00
Endowment Tran:	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Pre-need Transfe	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Unpredictable Inl:	\$ 52,500.00	\$ 52,500.00	\$ 105,000.00
TOTAL DISBURSE	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

Date Accepted: 6/21, 2023

Kevin Tobeck: [Signature] Chairman

Eugene Birk: [Signature] Scott Arganbright

Derrick Davis: [Signature] Bill Kaska

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss

Accrual Basis

July 2023 through June 2024

Jul '23 - Jun 24

Ordinary Income/Expense	
Income	
3005 · Lot Sales	201,850.00
3010 · Endowment Sales	97,000.00
3015 · Open/Close	262,050.00
3020 · Vault Sales	97,900.00
3025 · Vault Handling Fee	45,750.00
3030 · Saturday Service Fee	9,100.00
3040 · Non Resident Fee	55,950.00
3042 · Misc Sales	3,000.00
3045 · Curr-Taxes-Secured	1,198,169.22
3046 · Curr-Taxes-Unsecured	69,030.95
3048 · Supplemental-Taxes	36,984.60
3049 · State HOPTR	5,858.81
3064 · Interest-STIFEL Advisors	87,625.94
3065 · Interest-County-Pre-Need	74,113.00
3066 · Interest-County-Gen-Res	94,347.00
3068 · Interest-County General	67,426.00
3073 · Interest-Cap Improvement Fund	42,832.00
3070 · Interest-Bank	184.86
3071 · Misc	8,469.92
3080 · Securities Gains/Losses	17,512.59
Total Income	2,475,154.89
Cost of Goods Sold	
4005 · Vault Purchase	66,830.00
4010 · Buy Backs / Refunds	
4012 · Lot Buy Back	4,930.00
4014 · Opening / Closing Refund	2,075.00
4014-2 · Vault Buy Back	1,939.04
Total 4010 · Buy Backs / Refunds	8,944.04
Total COGS	75,774.04
Gross Profit	2,399,380.85
Expense	
5231 · County Auditor	2,932.00
5105 · Salaries Regular	317,784.00
5120 · Salaries Overtime	49,284.40
5130 · Retirement	113,457.74
5140 · Payroll Taxes	
FICA	23,480.70
Medicare	5,492.18
SDI	-1,745.81
State Unemployment	9,547.81
Total 5140 · Payroll Taxes	36,774.88

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24
5150 · Health Insurance	154,416.54
5165 · Vision Care	733.92
5205 · Office Expense	46,058.31
5210 · Postage	392.59
5220 · Meeting Expense	6,105.63
5225 · Membership/Subscription Expense	1,219.00
5227 · Transportation	2,184.55
5230 · Prof Service	34,799.94
5240 · Sales Tax	6,235.06
5305 · Fuel-Oil-Lube	9,353.73
5315 · Uniforms & Laundry	9,826.39
5320 · Utility Expense	60,460.88
5325 · Small Tools	2,836.84
5330 · Equipment Purchase	25,675.00
5405 · Maint-Equipment	19,644.31
5410 · Tire-Repair	20.00
5415 · Maint-Building/Grounds	424,229.83
Total Expense	<u>1,324,425.54</u>
Net Ordinary Income	<u>1,074,955.31</u>
Net Income	<u><u>1,074,955.31</u></u>

**TRACY PUBLIC CEMETERY DISTRICT
2023-2024 Annual Budget**

Description	Schulte Park	Valpico Park	District Budget 2023-2024
Income			
Lot Sales	\$ 60,000.00	\$ 150,000.00	\$ 210,000.00
Endowment Sales	\$ 50,000.00	\$ 70,000.00	\$ 120,000.00
Open / Close	\$ 50,000.00	\$ 80,000.00	\$ 130,000.00
Vault Sales	\$ 40,000.00	\$ 60,000.00	\$ 100,000.00
Vault Handling	\$ 15,000.00	\$ 25,000.00	\$ 40,000.00
Saturday Service	\$ 5,000.00	\$ 10,000.00	\$ 15,000.00
Non-Resident Fee	\$ 40,000.00	\$ 15,000.00	\$ 55,000.00
Miscellaneous Sal	\$ 5,000.00	\$ 4,000.00	\$ 9,000.00
County Property Tax	\$ 900,000.00	\$ 50,000.00	\$ 950,000.00
Interest Income	\$ 80,000.00	\$ 10,000.00	\$ 90,000.00
Gains & Losses			
Unpredictable Inf	\$52,500.00	\$ 52,500.00	\$105,000.00
TOTAL RECEIPTS	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

DISBURSEMENTS

Vault Purchases	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Lot Buy Back	\$ 3,000.00	\$ 1,000.00	\$ 4,000.00
Miscellaneous Pu	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
Labor - Regular	\$ 300,000.00	\$ 100,000.00	\$ 400,000.00
Labor - Overtime	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Payroll Taxes	\$ 30,000.00	\$ 20,000.00	\$ 50,000.00
Retirement Plan	\$ 100,000.00	\$ 30,000.00	\$ 130,000.00
Health/Dental Ins	\$ 120,000.00	\$ 20,000.00	\$ 140,000.00
Vision Insurance	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
Workers Compen:	\$ 24,000.00	\$ 1,000.00	\$ 25,000.00
Property/Liability	\$ 15,500.00	\$ 4,500.00	\$ 20,000.00
Office Expense	\$ 7,700.00	\$ 3,000.00	\$ 10,700.00
Postage	\$ 700.00	\$ 100.00	\$ 800.00
Meetings & Semir	\$ 18,000.00	\$ 1,000.00	\$ 19,000.00
Membership Due:	\$ 1,600.00	\$ 400.00	\$ 2,000.00
County administr:	\$ 14,800.00	\$ 5,200.00	\$ 20,000.00
Professional Servi	\$ 16,700.00	\$ 8,300.00	\$ 25,000.00
Sales Tax	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
Fuel & Oil	\$ 6,000.00	\$ 2,500.00	\$ 8,500.00
Laundry & Uniform	\$ 4,500.00	\$ 1,500.00	\$ 6,000.00
Utilities	\$ 39,000.00	\$ 11,000.00	\$ 50,000.00
Equipment Purch:	\$ 20,500.00	\$ 9,500.00	\$ 30,000.00
Equipment Maint:	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Buildings/Ground	\$ 145,000.00	\$ 70,000.00	\$ 215,000.00
Capitol Improvem	\$ 200,000.00	\$ 63,000.00	\$ 263,000.00
Endowment Tran:	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Pre-need Transfe	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Unpredictable Inl:	\$ 52,500.00	\$ 52,500.00	\$ 105,000.00
TOTAL DISBURSE	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

Date Accepted: 6/21, 2023

Kevin Tobeck: [Signature] Chairman

Eugene Birk: [Signature] Scott Arganbright

Derrick Davis: [Signature] Bill Kaska

COUNTY OF SAN JOAQUIN
 AUDITOR-CONTROLLER
 PROPERTY TAX ALLOCATION SUMMARY
 FISCAL YEAR 2022-2023

BEGINNING BALANCE (7/1/2022)

FUND	TAX CODE	ENTITY	A	B	C = A + B	D	E	F = C + D + E
			1% SECURED	UNITARY SECURED	TOTAL CURRENT SECURED	[5% ALLOWANCE FOR DELINQUENCY] 95% CURRENT UNSECURED	HOMEOWNERS EXEMPTION	TOTAL
55401	21901	SJC MOSQUITO ABATEMENT	6,177,952.63	197,345.38	6,375,298.01	325,745.79	39,625.11	6,740,668.91
55901	24901	S J REGIONAL TRANSIT DISTRICT	1,043,765.84	51,281.88	1,095,047.72	55,034.74	6,694.66	1,156,777.12
81140	40000	CITY OF ESCALON	1,289,043.47	38,784.23	1,327,827.70	67,967.78	8,267.89	1,404,063.37
81146	40600	CITY OF LATHROP	5,717,022.75	83,062.30	5,800,085.05	301,442.43	36,668.74	6,138,196.22
81054	40800	CITY OF LATHROP-STORM DRAINAGE	229,964.69	5,396.74	235,361.43	12,125.28	1,474.97	248,961.68
81148	40900	CITY OF LATHROP-STREET LIGHTING	23,437.17	888.46	24,325.63	1,235.57	150.30	25,711.50
81149	41000	CITY OF LATHROP-WATER DISTRICT	164,002.15	4,491.16	168,493.31	8,647.52	1,051.92	178,192.75
81141	40100	CITY OF LODI	12,342,439.97	369,717.43	12,712,157.40	650,782.00	79,163.90	13,442,103.30
81142	40200	CITY OF MANTECA	10,690,824.58	255,324.86	10,946,149.44	563,696.91	68,570.50	11,578,416.85
81143	40300	CITY OF RIPON	1,897,595.86	40,223.18	1,937,819.04	100,054.65	12,171.07	2,050,044.76
81055	40350	CITY OF RIPON-LIGHTING DISTRICT	15,063.17	552.21	15,615.38	794.44	96.64	16,506.46
81053	40700	CITY OF RIPON-MUNICIPAL SEWER	75,339.24	2,719.50	78,058.74	3,972.68	483.25	82,514.67
81144	40400	CITY OF STOCKTON	37,164,408.34	1,574,651.99	38,739,060.33	1,959,573.89	238,370.94	40,937,005.16
81145	40500	CITY OF TRACY	17,050,494.34	416,490.41	17,466,984.75	899,024.29	109,361.16	18,475,370.20
82005	30700	RPTTF-MANTECA-AREA NO 1	7,511,862.52	158,336.58	7,670,199.10	396,079.11	48,180.75	8,114,458.96
82010	30900	RPTTF-MANTECA-AREA 2	14,980,620.03	206,965.23	15,187,585.26	789,885.93	96,085.10	16,073,556.29
82015	30150	RPTTF-MANTECA-PROJECT AMENDED	4,536,116.81	25,868.66	4,561,985.47	239,176.83	29,094.49	4,830,256.79
82020	30175	RPTTF-MANTECA-MERGED PROJECT AMENDED	121,160.80	1,185.69	122,346.49	6,388.56	777.13	129,512.18
82030	30400	RPTTF-RIPON-COMMERCIAL PROJECT	6,469,279.44	168,965.80	6,638,245.24	341,107.04	41,493.72	7,020,846.00
82040	30800	RPTTF-STOCKTON-ALL NATIONS	208,693.82	7,616.34	216,310.16	11,003.69	1,338.54	228,652.39
82045	30900	RPTTF-STOCKTON-EASTLAND	561,272.56	11,301.20	572,573.76	29,594.50	3,600.00	605,768.26
82050	30300	RPTTF-STOCKTON-MCKINLEY AREA	1,316,957.78	36,978.83	1,353,936.61	69,439.71	8,446.94	1,431,823.26
82055	30850	RPTTF-STOCKTON-MIDTOWN	7,389,410.36	64,444.38	7,453,854.74	389,622.46	47,395.34	7,890,872.54
82060	30725	RPTTF-STOCKTON-NORTH STOCKTON	10,458,751.41	81,582.22	10,540,333.63	551,460.11	67,081.96	11,159,275.70
82065	30338	RPTTF-STOCKTON-PORT INDUSTRIAL	3,582,105.65	46,947.74	3,629,053.39	188,874.17	22,975.46	3,840,903.02
82070	30825	RPTTF-STOCKTON-ROUGH & READY ISLAND	1,703,089.73	16,706.23	1,719,795.96	89,799.01	10,923.53	1,820,518.50
82075	30827	RPTTF-STOCKTON-ROUGH & READY IS 2010	18,474.55	200.63	18,675.18	974.04	118.49	19,767.71
82080	30200	RPTTF-STOCKTON-SHARPS LANE VILLA	434,270.65	11,563.44	445,834.09	22,898.04	2,785.42	471,517.55
82085	30750	RPTTF-STOCKTON-SOUTH STOCKTON	8,355,545.35	71,872.42	8,427,417.77	440,564.12	53,592.10	8,921,573.99
82035	30100	RPTTF-STOCKTON WEST END PROJ AREA NO 1	1,288,353.38	55,544.22	1,343,897.60	67,931.26	8,263.45	1,420,092.31
82090	30500	RPTTF-TRACY-DOWNTOWN	12,813,705.35	220,806.44	13,034,511.79	675,630.60	82,186.59	13,792,328.98
			234,863,392.51	5,811,704.03	240,675,096.54	12,383,681.71	1,506,403.92	254,565,182.17

COUNTY OF SAN JOAQUIN
 AUDITOR-CONTROLLER
 PROPERTY TAX ALLOCATION SUMMARY
 FISCAL YEAR 2022-2023

BEGINNING BALANCE (7/1/2022)

FUND	TAX CODE	ENTITY	A	B	C = A + B	D	E	F = C + D + E
			1% SECURED	UNITARY SECURED	TOTAL CURRENT SECURED	(5% ALLOWANCE FOR DELINQUENCY) 95% CURRENT UNSECURED	HOMEOWNERS EXEMPTION	TOTAL
44001	13301	ESCALON CEMETERY	57,232.52	1,991.43	59,223.95	3,017.87	367.11	62,608.93
44101	13401	TRACY CEMETERY	1,017,434.48	20,485.13	1,037,919.61	53,646.21	6,525.75	1,098,091.57
44201	13501	AVENA DRAINAGE	16,919.78	749.15	17,668.93	892.14	108.52	18,669.59
44501	13701	NEW JERUSALEM DRAINAGE	106,218.46	4,618.57	110,837.03	5,600.54	681.27	117,118.84
44401	13601	NEW MARIPOSA DRAINAGE	5,218.59	193.19	5,411.78	275.34	33.49	5,720.61
45001	22901	COUNTRY CLUB SANITARY	85,309.21	2,809.91	88,119.12	4,498.19	547.18	93,164.49
45112	23001	WOODBIDGE SANITARY	53,367.08	1,995.66	55,362.74	2,814.08	342.32	58,519.14
45801	23301	CENTRAL SAN JOAQUIN WATER CONSER	59,739.91	1,917.96	61,657.87	3,150.11	383.19	65,191.17
46201	23801	LINDEN COUNTY WATER	90,958.27	3,649.29	94,607.56	4,796.23	583.43	99,987.22
45901	23401	NORTH SAN JOAQUIN WATER CONSER	335,228.08	11,168.71	346,396.79	17,675.48	2,150.12	366,222.39
46070	23670	STOCKTON EAST WATER DISTRICT	455,630.55	23,348.15	478,978.70	24,024.07	2,922.39	505,925.16
46601	24101	BANTA-CARBONA IRRIGATION	191,611.08	12,303.81	203,914.89	10,103.16	1,228.99	215,247.04
46701	24201	BYRON-BETHANY IRRIGATION	4,717,804.37	46,781.15	4,764,585.52	248,756.46	30,259.80	5,043,601.78
46801	24301	NAGLEE-BURKE IRRIGATION	531,570.41	12,348.94	543,919.35	28,028.33	3,409.49	575,357.17
46901	24401	OAKDALE IRRIGATION	422,717.85	9,869.33	432,587.18	22,288.64	2,711.29	457,587.11
47001	24601	SOUTH SAN JOAQUIN IRRIGATION	6,420,740.10	152,252.00	6,572,992.10	338,547.57	41,182.37	6,952,722.04
47101	24701	WEST SIDE IRRIGATION	79,005.35	4,721.07	83,726.42	4,165.62	506.72	88,398.76
47201	24801	WEST STANISLAUS IRRIGATION	97,404.10	2,654.07	100,058.17	5,135.71	624.73	105,818.61
46501	24001	WOODBIDGE IRRIGATION	731,154.67	20,428.43	751,583.10	38,551.90	4,689.62	794,824.62
48001	13801	BOGGS TRACT FIRE	105,787.79	3,365.10	109,152.89	5,577.84	678.51	115,409.24
48101	13901	CLEMENTS RURAL FIRE	526,016.88	18,671.89	544,688.77	27,735.22	3,373.83	575,797.82
49901	15901	COLLEGEVILLE RURAL FIRE	65,877.36	2,030.05	67,907.41	3,473.31	422.51	71,803.23
48201	14001	EASTSIDE RURAL FIRE	2,445,598.76	89,999.38	2,535,598.14	128,949.45	15,685.96	2,680,233.55
48401	14101	ESCALON CONSOLIDATED FIRE	386,317.22	12,134.32	398,451.54	20,369.17	2,477.79	421,298.50
48501	14201	FARMINGTON RURAL FIRE	405,151.54	12,668.06	417,819.60	21,362.46	2,598.62	441,780.68
48601	14401	FRENCH CAMP-MCKINLEY RURAL FIRE	798,331.43	28,066.48	826,397.91	42,093.81	5,120.47	873,612.19
49001	14901	LATHROP-MANTECA RURAL FIRE	6,808,967.28	114,293.16	6,923,260.44	359,017.39	43,672.41	7,325,950.24
48701	14501	LIBERTY RURAL FIRE	1,163,663.33	32,868.05	1,196,531.38	61,356.68	7,463.69	1,265,351.75
48801	14601	LINCOLN RURAL FIRE	1,993,270.71	137,686.64	2,130,957.35	105,099.56	12,784.76	2,248,841.67
48901	14701	LINDEN-PETERS RURAL FIRE	2,622,434.72	92,235.04	2,714,669.76	138,273.47	16,820.18	2,869,763.41
48931	14831	LINDEN-PETERS RURAL FIRE ZONE 1	15,017.03	529.47	15,546.50	791.97	96.34	16,434.81
49101	15001	MOKELUMNE RURAL FIRE	725,512.13	26,604.72	752,116.85	38,254.36	4,653.42	795,024.63
49201	15101	MONTEZUMA RURAL FIRE	565,638.75	22,493.35	588,132.10	29,824.44	3,627.97	621,584.51
49301	15201	RIPON CONSOLIDATED FIRE	1,357,849.03	31,784.21	1,389,633.24	71,595.54	8,709.19	1,469,937.97
49401	15301	THORNTON RURAL FIRE	248,957.93	9,928.55	258,886.48	13,126.96	1,596.82	273,610.26
49501	15401	TRACY RURAL FIRE	8,437,676.03	172,305.50	8,609,981.53	444,895.03	54,118.93	9,108,995.49
49601	15501	TUXEDO-COUNTRY CLUB RURAL FIRE	1,559,280.51	48,689.06	1,607,969.57	82,216.33	10,001.15	1,700,187.05
49701	15601	WATERLOO-MORADA RURAL FIRE	1,933,894.53	73,999.21	2,007,893.74	101,968.70	12,403.91	2,122,266.35
49801	15701	WOODBIDGE RURAL FIRE	3,492,492.72	152,919.28	3,645,412.00	184,149.00	22,400.67	3,851,961.67
50001	22001	RECLAMATION DISTRICT 17	464,565.19	6,900.86	471,466.05	24,495.30	2,979.71	498,941.06
50101	22101	RECLAMATION DISTRICT 348	68,362.64	4,603.24	72,965.88	3,604.58	438.48	77,008.94
50201	22201	RECLAMATION DISTRICT 404	13,762.21	722.90	14,485.11	725.85	88.30	15,299.26
50401	22301	RECLAMATION DISTRICT 544	24,089.78	2,214.44	26,304.22	1,270.11	154.50	27,728.83
51101	22401	RECLAMATION DISTRICT 1608	230,257.68	8,281.94	238,539.62	12,140.57	1,476.83	252,157.02
51201	22501	RECLAMATION DISTRICT 1614	157,440.10	5,048.86	162,488.96	8,301.13	1,009.78	171,799.87
53201	22701	RECLAMATION DISTRICT 2030	40,982.53	73,680.23	114,662.76	2,160.77	262.85	117,086.38
54701	22601	RECLAMATION DISTRICT 2096	32,439.19	931.44	33,370.63	1,710.26	208.04	35,288.93
45201	23297	LOCKEFORD COMMUNITY SERVICE DIST	155,095.10	5,404.54	160,499.64	8,177.76	994.78	169,672.18
53601	22801	LOCKEFORD PROTECTION NO 1	3,325.54	199.57	3,525.11	175.17	21.31	3,721.59
47801	26001	MOUNTAIN HOUSE CSD	6,909,047.62	57,942.76	6,966,990.38	364,294.72	44,314.37	7,375,599.47