



MINUTES OF THE ANNUAL PLANNING MEETING OF APRIL 26, 2023

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD WEDNESDAY, APRIL 26, 2023 AT 10:00 A.M. AT 623 PARK LANE., MADERA, CA 93637

TRUSTEES PRESENT:

DAVID NEMETH
CANDY TALLEY
LOIS BETTY
BELVA BARE
CELESTE VOYLES

PUBLIC/EMPLOYEES PRESENT:

ARTHUR GARDNER - DISTRICT MANAGER
RONNIE RAMIREZ – OPERATIONS MANAGER
STEPHEN CLOETERS – H.R. GENERALIST
BETZALEN VERDUGO – GROUNDSKEEPER I

CALL TO ORDER:

Chairperson Candy Talley called the meeting to order at 10:21 a.m.

PLEDGE TO THE FLAG:

There was no Pledge of Allegiance due to the lack of an American flag.

PUBLIC COMMENT:

None

CONSENT CALENDAR:

Board Chair Candy Talley stated the next Board meeting would be Tuesday, May 23, 2023. Trustee Belva Bare moved to approve the Consent Calendar with the noted changes, Trustee David Nemeth, seconded and all voted in favor.

RECESS TO CLOSED SESSION:

No closed session.

REPORT/DISCUSSION OF RECENT NATIONAL/GLOBAL BANKING EVENTS AND THEIR IMPACT ON MCD:

Trustee David Nemeth reviewed recent bank failures and how the way they invested their money differed from the District's approach. He explained what unrealized gains and losses are and reiterated that the District holds bonds to

maturity with staggered maturity dates, so the District will never lose money on any bond.

DISCUSSION OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023:

District Manager Arthur Gardner reviewed some of the District's accomplishments for fiscal year 2023. These included completion of the Employee Handbook, commencement of construction of the new District office, the purchase of the District's first electric tools and vehicles, and solar power for Arbor Vitae and Calvary cemeteries, among others.

EMPLOYEE TO PRESENT SALARY REQUEST TO THE BOARD:

Groundskeeper I Omar Verdugo informed the Board that the District employees were asking for an 8% salary increase for the 2024 fiscal year. Trustee Belva Bare asked what was the basis for this increase. Verdugo answered that it was based on a COLA increase of 8.7%. Chair Candy Talley thanked Verdugo and told him the Board would take his presentation into consideration.

REVIEW OF DISTRICT FINANCES:

District Manager Arthur Gardner reviewed the District's finances and stated that it is in good health. Trustee David Nemeth asked whether Gardner had been making \$200,000 transfers from the County Pre-Need Fund to Stifel, to which Gardner answered in the negative. Nemeth stated that the goal is to keep the County Pre-Need Fund at around \$1 million.

Gardner stated he believes the District should charge enough for Sales & Services to cover payroll costs. Nemeth requested that a discussion of Sales & Services charges be included on the agenda for the next Board meeting.

REVIEW OF PLOT AVAILABILITY AT ALL CEMETERIES:

HR Generalist Stephen Cloeters reviewed plot availability at all cemeteries:

Arbor Vitae – 794 garden crypts, 101 niches, 49 mausoleum crypts

Calvary – 904 garden crypts, 190 niches, 146 mausoleum crypts

Oakhill – 499 garden crypts, 85 niches

North Fork – 397 garden crypts, 56 niches

Cloeters then reviewed a price comparison between MCD and local and comparable districts. MCD has some of the lowest prices in the state.

District Manager Arthur Gardner posited the idea of raising the fee for non-residents. Trustee Belva Bare suggested having two fees; one of pre-need and another for at-need.

REVIEW OF DISTRICT EQUIPMENT AND VEHICLES:

Operations Manager Ronnie Ramirez said that most of the District's vehicles and equipment are in good shape. The proposed budget includes the purchase of a new lawn mower and a wood chipper to replace aging ones in inventory.

REVIEW OF ROAD SEALING/REPAIR ROTATION SCHEDULE:

Operations Manager Ronnie Ramirez said that Calvary Cemetery is next in the rotation for repairing and sealing the roadways.

REVIEW/SETUP OF IMMEDIATE, 2-YEAR, & 5-YEAR GOALS AND COMPLETION OF GOALS SET FOR PREVIOUS YEARS:

District Manager Arthur Gardner reviewed 1-year, 2-year, and 5-year goals. Some of the major goals include, among others:

- Completion of the District office
- Construction of mausoleums at Arbor Vitae
- Development of Oakhill expansion area
- PlotBox mapping at all cemeteries
- Conversion from DacEASY to Quickbooks
- Website update
- Policy and Procedure Manual update

Trustee David Nemeth suggested that niches at Oakhill should be added to the list. Trustee Lois Betty suggested the installation should be large enough to last for some time.

REVIEW OF FISCAL YEAR 2024 BUDGET PROPOSAL:

District Manager Arthur Gardner estimated total revenues for 2024 to be \$4,156,050, regular expenses will be \$3,263,735, and Structures and Improvements will be \$2,594,568. Because of the cost of building the District office and mausoleums at Arbor Vitae, the District will operate in the red in 2024 to the tune of (\$1,702,253) in net income.

REVIEW OF CALPERS UNFUNDED ACCRUED LIABILITY PREPAYMENT:

District Manager Arthur Gardner asked the Board whether they would like to pay the CalPERS unfunded accrued liability in one lump sum or to pay it out over the course of a year. The District saves a significant amount of money by paying in a lump sum. The Board directed Gardner to pay the lump sum.

REVIEW/DISCUSSION/DECISION ON HEALTH, VISION, & DENTAL INSURANCE:

HR Generalist Stephen Cloeters presented charts showing the projected costs for health, vision, and dental insurance. The total cost to the District for health insurance is project to be:

- Retirees - \$14,496
- Trustees - \$6,148
- Employees - \$286,837

Cloeters also presented information about two alternative options to the current dental plan. It was decided to make the decision in the next Regular Meeting of the Board.

REPORT/DISCUSSION/APPROVAL OF SALARY SCHEDULE CHANGES:

The Board reviewed several options of changes to the salary schedule. Chairperson Candy Talley asked the Board what they would like to do and it was decided to discuss the item at the next Regular Meeting of the Board.

ADJOURNMENT: 1:10 p.m.