



# MINUTES

OF THE **REGULAR BOARD MEETING** OF THE **BOARD OF TRUSTEES**

OF THE **MADERA CEMETERY DISTRICT**

**TUESDAY, AUGUST 27, 2024, 2:30 p.m.**

**1301 ROBERTS AVE., MADERA, CA 93637**

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE MADERA CEMETERY DISTRICT, HELD TUESDAY, AUGUST 27, 2024 AT 2:30 P.M. AT THE DISTRICT OFFICE BUILDING IN ARBOR VITAE CEMETERY, LOCATED AT 1301 ROBERTS AVE., MADERA, CA 93637

**TRUSTEES PRESENT:**

CANDY TALLEY  
LOIS BETTY  
BELVA BARE  
DAVID NEMETH  
CELESTE VOYLES

**PUBLIC/EMPLOYEES PRESENT:**

ARTHUR GARDNER - DISTRICT MANAGER  
RONNIE RAMIREZ – OPERATIONS MANAGER  
STEPHEN CLOETERS – H.R. GENERALIST  
TRACY ISAAK – OFFICE TECHNICIAN  
JIM HARPER, MIKE FRANKLIN - PUBLIC

**CALL TO ORDER:**

Chairperson Candy Talley called the meeting to order at 2:30 p.m.

**ROLL CALL OF BOARD:**

Chairperson Candy Talley took roll of the Board. Trustees Candy Talley, Lois Betty, Belva Bare, David Nemeth, and Celeste Voyles were present.

**PLEDGE TO THE FLAG:**

Operations Manager Ronnie Ramirez led the room in the Pledge of Allegiance.

**CHANGES TO THE AGENDA:**

Trustee Lois Betty stated that it was an immediate need to add Resolution 153 to determine the District's maximum contribution toward employees' healthcare plan. Trustee Betty moved to add the resolution discussion to the agenda, Chair Candy Talley seconded, and all trustees voted in favor. Chair Talley said to add the discussion as Item P on the agenda.

**PUBLIC COMMENT ON ANY AGENDA ITEM:**

None

**CONSENT CALENDAR:**

Trustee Lois Betty requested that minutes in the future refer to specific dates rather than using words like "tomorrow" or "next week".

Board Chair Candy Talley asked about the high water bill for Oakhill Cemetery. District Manager Arthur Gardner said the water company's billing is often erratic and that the high bill covered more than one month of water usage. The previous month's bill had been very low, but Foreman Robert Ellis had told him the water settings had remained unchanged during that time. There was a discussion about access to reclaimed water at Oakhurst and whether it is possible to read the water meter ourselves. District Manager Arthur Gardner said he would check on this.

Several trustees asked questions about some of the warrants written in July and about a refund check from GSRMA. Chair Candy Talley asked why there was a late fee assessed on the credit card.

District Manager Arthur Gardner pointed out that a few items on the 2024/25 budget will need adjusting due to miscalculations and asked whether this should be on the September agenda. Board Chair Candy Talley instructed him to do so.

Trustee Lois Betty moved to approve the minutes of the Regular Board Meeting of July 16, 2024 and the Consent Calendar. Trustee Belva Bare seconded and all voted in favor.

**CORRESPONDENCE:**

None

**ANNOUNCEMENTS:**

None

**RECESS TO CLOSED SESSION:**

Chairperson Candy Talley asked for a closed session to discuss personnel matters.

**RECONVENE TO OPEN SESSION - REPORT OF ANY ACTION TAKEN:**

Chair Candy Talley reported that no action had been taken in closed session.

**DISCUSSION/REPORT IF NEEDED ON OPERATIONS OF MCD CEMETERIES:**

Operations Manager Ronnie Ramirez reported the resurfacing of the road at Oakhill Cemetery was complete, the blocks for the new retaining wall are in place, and the stone façade will soon be set on the wall. The resealing of the roof at Calvary Cemetery is underway and the painting of the mausoleum structures will start soon.

**REPORT/DISCUSSION OF ACTION ITEMS FROM PREVIOUS BOARD MEETING:**

None.

**REPORT/DISCUSSION/DECISIONS ON ARBOR VITAE SOLAR, PLOTBOX CEMETERY MAPPING, ELECTRIC VEHICLES, OAKHILL RETAINING WALL CONSTRUCTION, AND ARBOR VITAE MAUSOLEUM:**

District Manager Arthur Gardner said the plans for the solar installation for Arbor Vitae was ready to be submitted for permitting.

PlotBox is progressing. Human Resources Generalist Stephen Cloeters is working with Elizabeth Sanders, a new part-time employee to vet the mapping and to fill in the blanks on missing records. North Fork is next on the schedule.

We are waiting for a rebate check for the electric cart at Oakhill.

Drawings for the Arbor Vitae mausoleums were reviewed. Trustee Lois Betty questioned why so many trees and the concrete near the fountain have to be removed. She stated she thought the original drawings for the project allowed for the two new structures to fit into the available space without removing sidewalks. A discussion was had on how the buildings could possibly fit into the existing space with minimal removal of trees and sidewalks. Trustee Betty expressed disappointment over losing so many trees.

**REPORT/DISCUSSION ON IMPLEMENTATION OF QUICKBOOKS:**

District Manager Arthur Gardner reported that QB has been installed on his computer and that Trustee Celeste Voyles, Office Technician Tracy Isaak, and himself had met to go over account numbers.

Trustee Celeste Voyles expressed concern that the way MCD is handling pre-need sales is not quite right, but she needs to give it some more thought.

A discussion on sales tax, when it should be collected, and when it should be paid to the state. Trustee Belva Bare cited *Sales and Use Tax Regulation 1505* that declares, "No sales tax should be paid to the board in connection with "pre-need" agreements until the services are rendered." Trustee Celeste Voyles said she would discuss this question with other auditors and Trustee Lois Betty suggested Gardner found out how Orange County Cemetery District handles pre-needs.

**REPORT/DISCUSSION ON PROJECT TO ACQUIRE PROPERTY ALONG HWY 41 CORRIDOR FOR NEW CEMETERY:**

District Manager Arthur Gardner said he and Trustee David Nemeth had met with Matthew Treber, Chief of Development Services for Madera County. Supervisor Bobby Macaulay was ill the day of the meeting and unable to attend. Mr. Treber seemed in favor of helping to annex new developments into the District as new property is developed. Trustee David Nemeth said it was a good, productive meeting and added that they will let the District know when any new developments are going up in the Tesoro Viejo area.

**REPORT/DISCUSSION/DECISION ON NICHES AT OAKHURST LUTHERAN CHURCH:**

Trustee David Nemeth showed pictures of the columbarium at the Oakhurst Lutheran Church. He counted 49 occupied niches and 50 empty ones, but is not sure how many of the empty ones had been sold. Operations Manager Ronnie Ramirez and District Manager Arthur Gardner had also visited the site to take a look at the structure and try to assess whether it was transportable. Mr. Ramirez said he believed it was constructed on site and would not be moveable. Gardner asked Mr. Nemeth if he would reach out to his contact with the church and see if we could get more information about the structure. Nemeth said he would ask about how many of the empty niches were sold.

**REPORT/DISCUSSION ON CAPC CONFERENCE FRIDAY, OCTOBER 11 IN SAN LUIS OBISPO:**

Reservations are made for everyone. Trustee Lois Betty is not able to attend.

**REPORT/DISCUSSION ON DISTRICT MANAGER'S COMPENSATION:**

District Manager Arthur Gardner said he'd submitted the agreement to Attorney Robert Hunt and it was being reviewed. This will be on the September agenda.

**REPORT/DISCUSSION/DECISION ON MCD HISTORY COMMITTEE:**

District Manager Arthur Gardner suggested the Board form a history committee to go through District records, photographs, and other items to decide what is historical and what can be discarded. Trustees Belva Bare and David Nemeth volunteered to be on the committee.

**REPORT/DISCUSSION/DECISION ON DECISION AND ISSUES WITH UPDATING PRICES:**

District Manager Arthur Gardner told the Board of some decisions he'd made about pricing as he updated the price book for 2024/25. There was a brief discussion about veterans headstones and pre-need pricing.

**REPORT/DISCUSSION/DECISION ON DIGITAL V HARD COPY OF RECORDS:**

With the impending implementation of PlotBox, the Board discussed keeping hard copies of records versus digital. Trustee Belva Bare suggested keeping only hard copies of Interment Orders and Burial Permits. District Manager Arthur Gardner said those documents can be scanned and uploaded to PlotBox. Ms. Bare made a motion that when PlotBox is started, the District will keep only digital records moving forward, but that all existing hard copies will be retained. Trustee David Nemeth seconded the motion and all trustees voted in favor.

**REPORT/DISCUSSION ON DECREASED PROPERTY TAX REVENUE IN FISCAL 2023/24:**

District Manager Arthur Gardner said he'd noticed that tax revenue paid to the District was down in FY 2023-24 compared to 2022/23. He contacted Madera County Auditor-Controller's Office to find out what had happened. The County had recently caught a mistake going back to at least 2014 in which MCD had been paid monies that were supposed to go to the City of Madera. In 2023/24, the County clawed back over \$124k in overpayments and is planning on clawing back more than \$143k in 2024/25.

The Board speculated whether MCD would have been notified of the issue if the District had not inquired about it. There was a discussion about the need to get more answers regarding what happened. Gardner said he would look into it further.

**REPORT/DISCUSSION/DECISION ON DECEMBER BOARD MEETING:**

The Board will wait until the October Regular Board Meeting to decide whether they will meet in December.

**REPORT/DISCUSSION/DECISION ON TRUSTEES PHOTOS:**

The Trustees had their portraits taken after their July meeting. Trustees gave the green light on using their photos to put on display in the District office. Trustee Lois Betty will schedule a reshoot.

**REPORT/DISCUSSION ON CEMETERY SECURITY:**

There have been no security issues reported. The project to install security cameras at Calvary will soon start.

**REPORT/DISCUSSION/DECISION ON RESOLUTION 153:**

Board Chair Candy Talley read the draft resolution of Resolution 153, which determines the maximum the District will contribute to employee healthcare in the 2025 calendar year. Trustee Belva Bare moved to approve Resolution 153 as presented, Trustee Celeste Voyles seconded, and all voted in favor: Candy Talley, aye; Belva Bare, aye; Celeste Voyles, aye; David Nemeth, aye; and Lois Betty, aye.

**REPORT/DISCUSSION/DECISIONS ON INVESTMENTS FOR E.C. & PRE-NEED FUNDS WITH SANDRA WHEELER:**

Trustee David Nemeth reported that MCD had \$115k in the Endowment account and \$39k in Pre-need available for reinvestment. After talking with Sandra Wheeler, Endowment funds went into the San Diego Gas & Electric Corp bond with a yield of 4.11%, due August, 2028. Pre-need went into Westpac Bldg. Corp with a yield of 4.017% and due in April, 2029.

Sandra Wheeler will be placed on the September agenda for a Zoom call.

Mr. Nemeth pointed out that bond rates are down from the previous month.

**REPORT/DISCUSSION ON AGENDA ITEMS FOR NEXT MONTH'S BOARD MEETING:**

None

**ADJOURNMENT:** 5:14 p.m.