

Kern County Cemetery District
Minutes for
March 16, 2023

Regular Board Meeting
Shafter Memorial Park Office
18662 Santa Fe Way, Shafter, CA

Call to Order: Call to Order at 12:00 pm by Chairman Braun, Chairman Braun led the flag salute and invocation.

Roll Call: In attendance was Barry Braun, Chairman of the Board; Belton Banks, Vice-Chair; Jerry Ezell, Secretary of the Board.

Employees: Eliza Caudillo, Secretary; Nayeli Delgado, Secretary; Superintendent Denton Carender.

Visitors: None

Public Comment: None.

Consent Calendar: Includes the approval of the agenda for the current meeting and minutes of the regular Board meeting for February 2023. The payroll warrants for 23-03 through 23-04 were approved. Vouchers, checks, and financial reports for February 2023 were approved. This was done by approval of the consent calendar by motion of Trustee Ezell and seconded by Trustee Banks; 3 ayes, unanimous.

Management Update

- We had 7 services in Shafter and 8 services in Wasco for the month of February 2023. This gives us 201 for the fiscal year to date. We are at a 16% cremation rate.
- Esteban Jaime has been secured as a full-time permanent employee. Erik Castellanos of Delano has been hired as a full-time permanent employee.
- Women Stronger Together Legislative Roundtable is scheduled for March 31, 2023. Manager Caudillo or Secretary Reveles will attend the North of the River Parks and Recreation Roundtable from 3-5 pm.
- CSDA Legislative Days are scheduled for May 16-17, 2023. This would consist of a two-night stay to attend. Trustee Braun and Manager Caudillo will be attending.
- Unruliness at Wasco Cemetery: On March 3, 2023, a church service was completed for a 10:00 am service, and this family should have left the premises upon completion of their service. The family elected to remain at the cemetery and disregard the presence of the 2:00 pm graveside family service. Our request for cooperation went unheard, and the family did not leave. The Sheriff's department was contacted, and a deputy was dispatched. He stated he did not witness drugs or alcohol on the premises.

Mid-year Budget Review

Manager Caudillo provided an analysis for the Trustees to review the District status for the first half of the fiscal year. The review compared the current operations to the budget as well as a comparison of the first 6-months of 2023 and first 6 months of 2022. We have experienced a slight decline in services comparing Mid-year 2022, at 198, and Mid-year 2023, at 157. The District's current cremation rate is 15% versus 19% for the previous year. Changes in staff may require an adjustment to the salary scale to remain competitive in today's job market. Constant employee turnover is detrimental to existing staff, and training of new employees places a strain on the Superintendent. It is not beneficial to the public or current staff to develop an employee and have that employee enticed away due to salary levels. The groundskeeper's job is very physical, and finding the right fit has proven difficult.

The analysis shows that we are currently operating in the black, and property taxes continue to contribute to the District's income. This review allows the Board to see the margin of operations and make any changes they may deem necessary.

At mid-year, we had a profit with overhead of \$154,745. This is in comparison to last year when we had a profit with overhead of \$144,449.

The motion was made by Trustee Banks and seconded by Trustee Ezell to Receive and file the Mid-Year Budget Reviews. 3 ayes, unanimous.

Insurance Review for Retired Manager

The Medical Insurance renewal option for retired District Manager Timothy Unruh was discussed. As per District policy: The District agrees to an annual renewal option for insurance coverage for a retired Manager of 1 year for every 10 years of employment. The current cost for the annual coverage is \$43,000.00.

The motion was made to discontinue the yearly medical insurance coverage of the retired Manager Timothy Unruh. The final coverage date will be June 30, 2023. A motion was made by Trustee Banks and seconded by Trustee Ezell: 3 Ayes, unanimous.

Reinvestment of Endowment Care Principal

The District had the Morgan Stanley Bank CD for \$50,000.00 Stifel investment mature on February 27, 2023. The Board has authorized reinvesting into the BMW BK North America Utah CD, at 5.1%, Due 9/17/2025. Also maturing on April 1, 2023, is the Brazos TX ED; at \$50,000.00, the Board authorized reinvesting these funds into the Federal Home Loan Mtg. Corp, with a maturity date of March 28, 2025, and a coupon of 5.5%. It is to be noted that these funds will be invested as stated or in a similar available investment. The investment amount will be for the appropriate amount to remain within the investment tiering.

The motion was made to invest \$50,000.00, plus accrued interest, into the BMV Bk North America Utah CD; and \$50,000.00 into the Federal Home Loan Mtg. Corp. by the investment advisor or similar available investments by Trustee Ezell and seconded by Trustee Banks, 3 ayes, unanimous.

Price Review and Increase

Manager Caudillo brought to the Board a request to consider a price increase on burial services. The District has not had a price increase since July 2020. The Board felt it was important to keep prices at the 2020 schedule due to the COVID Pandemic. COVID has had a far-reaching impact on society in general, and the cost of operation has increased across the board. The District's auditor recommends regular increases rather than significant increases to catch up to the needs of the cemetery operations. The current CPI is 6.7%, having dropped from last year's 8%. This was only a discussion to provide the Board with information. No action was taken, and this will be brought back at a later date for review and action.

Trustees Comments

Trustee Banks: None.

Trustee Ezell: Concern about potholes.

Trustee Braun: None

Adjournment

The meeting was adjourned at 3:42 pm by Chairman Braun. The next regular meeting is scheduled for April 20, 2023.

Signed,

Eliza Caudillo
District Manager