

## **Kern County Cemetery District**

Shafter Memorial Park Office  
18662 Santa Fe Way, Shafter, CA

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

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

Employees and Visitors: Timothy W. Unruh, District Manager; Eliza Caudillo, District Secretary; Denny Carender was not in attendance due to a death in the family.

Public Comment: None

Consent Calendar: Includes the approval of the agenda for the current meeting and the minutes of the regular board meeting for May 2020 were approved as corrected. The payroll warrants for 20-10 through 20-11 were approved. Vouchers, checks, and financial reports for May 2020 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 8 services in Shafter and 6 services in Wasco for the month of May 2020. This gives us 212 for the fiscal year-to-date.
- Manager Unruh discussed with the board how we are handling services with the COVID issue. We have added canopies and chairs to the service, mostly due to the heat of summer.
- Memorial Day programs were canceled, the cemeteries looked great for the families who visited gravesites.
- The CAPC canceled their Area/Ed Meeting scheduled for October 2020. They have scheduled a Brown Act Zoom meeting for free on August 4.

### Budget 2020-21 – First Look

The board discussed the budget and the manager brought up the Contingent Tax Liability. Manager Unruh has concerns with the way we currently are budgeting the liability. The county has no way of letting us know when and how much is dedicated to this liability throughout the year. Manager Unruh felt that the district needed to handle the liability in a different fashion. A discussion with the board brought out that the county deducts it from our property tax revenue before we see the amounts, and it is felt that we can include the estimate in our contingent liability with a footnote in our budget analysis.

With the information that we have to date, the budget is set at \$1,405,139. It is a balanced budget that includes the COLA being presented for board review at this meeting. Our operational expenses are stabilizing, but; we are seeing our PERS increase as is the liability and workers compensation insurances.

No action taken at this time; the budget will be brought back at another meeting for final review.

Reinvestment of Endowment Care Principal

The district had \$50,000 called in a government bond with the investments with Stifel. The recommendation from our investment advisor was to reinvest it in a municipal bond at a 1.624% yield. The board reviewed the other options and decided on the recommendation given by our advisor. It will mature in 10/2024.

*The motion was made to invest the \$50,000 in the Broward County Municipal Bond with a yield of 1.624% to mature in October 2024 was made by Trustee Ezell and seconded by Trustee Banks; 3 ayes, unanimous.*

Employee Negotiations

The negotiating team of Trustee Banks, Manager Unruh and Superintendent Carender brought a multi-year Memorandum of Understanding for the board to review. It included a 1% COLA for July 1, 2020 and for the budget years 2020-21 and 2021-22 the board will review the status of the property tax increment and make a recommendation with the intent to grant a COLA.

This MOU also included a vacation buy-out for the staff who have accumulated at least 12 years of service and 320 hours of vacation. The buy-out must meet the requirements as outlined the new MOU. With due discussion the board felt that this MOU was workable.

*The motion to authorize the 1% COLA for all staff and the Vacation buy-out option in the MOU was made by Trustee Banks and seconded by Trustee Ezell; 3 ayes, unanimous.*

Annual Tax Appropriation Limit

Each year Article XIII B of the California Constitution requires that local government agencies certify the amount of property tax they can receive. They cannot receive more than the adjusted limit adopted in Proposition 4 passed in 1979 and modified in Proposition 111 passed in 1990.

The District limit for the year 2019-2020 is \$2,137,807 of which we receive \$835,568.

*The motion to certify the Kern County Cemetery District property tax apportionment is below their limit of \$2,137,807 was made by Trustee Ezell and seconded by Trustee Banks; 3 ayes, unanimous.*

Adjournment

The meeting was adjourned at 1:31pm by Chairman Braun. The next regular meeting is scheduled for July 28, 2020.

Signed,

Timothy W. Unruh  
District Manager