

**Kern County Cemetery District**  
Minutes for  
April 20, 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, District Manager; Denton Carender, Superintendent; Alicia Reveles, District Secretary.

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 March 2023. The payroll warrants for 23/05 through 23/07 were approved. Vouchers, checks, and financial reports for March 2023 were approved. This was done by approval of the consent calendar by motion of Trustee Banks and seconded by Trustee Ezell; 3 ayes, unanimous.

Management Update

- We had 18 services in Shafter and 15 services in Wasco for the month of March 2023. This gives us 234 services for the fiscal year to date. We are at an 18% cremation rate.
- Santa Fe Shoulder Improvements Project. Kevin Harmon, Shafter's City Engineer, has informed Manager Caudillo that in mid to late May 2023, Burtch Construction will work on the shoulder of Santa Fe Way from 7<sup>th</sup> Standard to Shafter. Kevin has stated that this project requires Burtch Construction to maintain access to and from the cemetery and all other private properties. The roadwork should not impact access over the railroad crossing.
- 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.
- CAPC 2023-24 Membership Directory is available for \$12.00. The District with the membership will receive 1 directory. A directory will be purchased for the front office.
- A Memorial Day Program is scheduled for May 29, 2023. This year will be the District's Centennial. Programs, pens, and advertising in the Shafter Press will be part of the preparations.
- Hazardous trees and broken limbs were removed at the Shafter Cemetery. Fonseca Tree Service removed the trees.

1<sup>st</sup> Quarter Review of Investments

The Investment Manager presented the Board with a letter explaining the investments of the District, including the Stifel, the County, and the WestAmerica investments. As of March 31, 2023, the District has \$7,368,388 as a combined investment of all accounts. The District has \$3,718,484 with the County of Kern, \$3,410,740 with Stifel, and \$239,164 with WestAmerica Bank. The investment with Stifel Investments have been made in accordance with the requirements set forth by the State of California and our Investment Policy. Manager Caudillo acknowledged that the District has ample liquidity to meet its obligations for the next 6 months.

The amount that is in each Kern County Cemetery District account is as follows:

- Maintenance and Operation (M&O)           \$1,299,862
- Endowment Care                                 \$1,244,653
- Contracts   \$786,788
- Capital Projects                                 \$387,181
- Stifel   \$3,410,740
- WestAmerica Bank                             \$239,164

*The motion was made to receive and file this information and make it available to any who may wish to review its contents by Trustee Banks and seconded by Trustee Ezell; 3 ayes, unanimous.*

California Special Districts Association

Melissa Green with CSDA has requested that the Board discuss Initiative #21-00421A1 (aka #1935). This initiative would limit the ability of state and local governments to raise revenue and potentially eliminate the ability to enact, modify, or expand taxes and assessment fees. Melissa provided a sample resolution opposing Initiative #21-00421A1 (aka #1935).

*The motion to accept Resolution 2023/24-2, in opposition to the passing of Initiative #21-00421A1 (aka #1935) was made by Trustee Banks and seconded by Trustee Ezell; 3 ayes, unanimous.*

California Special District Association – AB 557

CSDA has sponsored a bill that is a follow-up to AB 361, which was passed in 2021. AB 361 established modified remote meeting procedures within the Brown Act for Special District meetings. AB 361 is set to expire at the end of 2023. AB 557 would extend the provision of AB 361 past 2023. AB 557 will require a district to adopt a renewal resolution recognizing the continued emergency every 45 days. This provision would provide more flexibility for districts. AB 557 would only be in effect if the Governor declares a district to be in a state of emergency.

*The motion was made to allow Manager Caudillo to submit an automated form letter in support of AB 557 by Trustee Ezell and seconded by Trustee Banks; 3 ayes, unanimous.*

Reinvestment of Endowment Care Principal

The District’s Capital One Bank USA CD matures on April 24, 2023. The Board has authorized reinvesting into the Great Southern Bank CD, at 4.9%, Due 4/27/2026. If this investment is unavailable, then the second option would be Ubs Bank USA CD, at 4.5%, Due 4/19/2027. It is to be noted that these funds will be invested as stated or in a similar available investment. The investment amount will be the appropriate amount to remain within the investment tiering.

*The motion was made to invest \$50,000.00, plus accrued interest, into the Great Southern Bank CD, at 4.9%, Due 4/27/2026; and if this investment is not available, the Ubs Bank USA CA at 4.5%, due 4/19/2027, would be the next option. If neither investment is available then the next similar investment option would be acceptable. The motion was made by Trustee Banks and seconded by Trustee Braun, 3 ayes, unanimous.*

Capital Needs Review – 2023-24 Budget

The Manager brought multiple items to the attention of the Board. First is the need to include the replacement of small equipment for \$5,500. Also included was an option to purchase a Rotary Cutter for \$3,000 to scalp bear ground in Wasco for weed management. There is also the need for a new trailer for general maintenance and flower removal at approximately \$12,000. The 8x8 phone system for potentially \$3,800. The need for the continued development of the 2.5 acres North of A section at Shafter Cemetery for \$15,000. The new well, pump, and PG&E electric panel for Shafter Cemetery for \$225,000. Lastly, the need to integrate the Wasco Cemetery into a new irrigation controller at the initial cost of \$525,000. No action.

Price Discussion

At the March 2023 Board meeting, Manager Caudillo initiated a request for a price increase for burial and inurnment services, weekend/holiday services and bench location fees. The last price adjustment took effect July 1, 2020. The request was brought back during the April 20, 2023, Board meeting to allow public comment. The cost of doing business has risen substantially during those 3-years. The Board felt it would be appropriate to implement a price adjustment. The new pricing will go into effect on July 1, 2023. The increases are reflected below:

Burial Type	Current Fee	Adjusted Fee
Single Casket Crypt Burial	\$2,525.00	\$2,725.00
Single Monticello Burial	\$3,025.00	\$3,225.00
Youth Burial	\$2,000.00	\$2,200.00
Regular Companion Burial	\$4,000.00	\$4,400.00
Preinstalled Companion Burial	\$3,650.00	\$4,050.00
Oversized/Extra Wide	\$100/200	\$250/350
Cremation Lot Burial	\$1,045.00	\$1,245.00
Niche Wall – Top	\$1,560.00	\$1,760.00
Niche Wall – Middle	\$1,460.00	\$1,660.00
Niche Wall – Bottom	\$1,360.00	\$1,560.00
Baby Burial		
Large Baby Garden	\$1,250.00	\$1,400.00
Special Baby Garden	\$1,195.00	\$1,345.00
Baby	\$1,080.00	\$1,230.00
Special Baby	\$ 615.00	\$ 765.00
Weekend/Holiday	\$ 800.00	\$1,000.00
Bench Fee	\$ 400.00	\$ 800.00

*The motion was made by Trustee Ezell and seconded by Trustee Banks to accept the proposed fee increases and adjustments to take effect on January 1, 2023. 3 ayes, unanimous.*

Trustees Comments

Trustee Banks: None.

Trustee Ezell: Enjoyed the CAPC Conference in Monterey, CA, but would like to consider maybe not sending 3 staff members and the 3 Board members.

Trustee Braun: None

Adjournment

The meeting was adjourned at 2:30 pm by Chairman Braun. The next regular meeting is scheduled for May 18, 2023.

Signed,

Eliza Caudillo  
District Manager