

Vacaville-Elmira Cemetery District Board of Trustee, October 11, 2022

Chairman Rushford called the meeting to order at 4:01pm.

Present: Rushford, Wigmore, Steck and Dorjahn

Staff Present: Strachan, Franco, and Sanchez

Minutes: Steck moved to approve minutes for July, Wigmore seconded.

Claims: Wigmore moved to approve claims for July, Dorjahn seconded. Wigmore moved to approve claims for August, Steck seconded. Wigmore moved to approve claims for September, Rushford seconded.

Strachan states that in her haste in preparing the agenda, she mistakenly deleted line item 3 of new business which should be Vacation pay out/personnel policy update. All agree to add it to new business.

Correspondence: 1. PCA fall update: Strachan mentioned an article regarding the endowment care fee. Strachan stated in 1985 all district cemeteries in California were required to implement this fee for the perpetual care of the cemetery grounds. 2. CAPC Newsletter: Strachan shared that the CAPC is having their 65th annual conference in March in Seaside, CA if anyone would like to attend. 3. CA Special Districts Magazine: Strachan mentioned there was an article about a wage update for businesses in California. Regardless of the amount of employees, the minimum wage will be \$15.50 per hour effective January 1, 2023.

Old Business: 1. Chapel window removal/replacement-update: Strachan stated when we removed the chapel windows five of the six had dry rot. Along with the removal of those windows some of the stucco on the chapel had cracked and chunks pulled off with the window frames. Strachan received a quote to fix the stucco on the chapel for approximately \$4,000.00 The staff will repaint once it's completed. Otherwise, the chapel looks great, much cleaner. 2. Credit Card Processing Fees: Strachan mentioned at our last meeting that due to the exorbitant fees the district pays for credit card processing, she was in favor of passing the processing fee on to the customer. At that meeting the board asked that she shop for a less expensive alternative and see if we can split the fee between the client and the district. Strachan shared that our current company would allow us to either pay all the fee as we do now which is 2.75% plus .19 cents or charge the customer 3.85% but that we can't split it. The alternate company will charge 3% that we can split any way we prefer with the customer. After much discussion it is decided we will charge customers a 2% processing fee and remain with our current merchant service company. Steck moved to approve, Dorjahn seconded.

Ayes: 4 Noes: Zero

New Business: 1. Equipment Purchase- Tractor & Backhoe: Strachan stated we need a tractor now. The tractor quit and has water in the oil and vice versa. Strachan mentioned she has two companies Pape Machinery and Case Tractor she is looking into for the replacement based upon which one the staff feels suits our needs more. Discussion. Wigmore moved to approve purchasing the John Deere tractor, Steck seconded.

Ayes:4 Noes: Zero

2. Installment contract cancellation- Berumen & Taylor: Strachan stated that Berumen came in and paid-up their installment plan, but the Taylor's have not. Mrs. Taylor told Strachan on October 3rd they would be in on October 7th to get caught up and haven't. Strachan mentioned we have called and left numerous voice messages and mailed them letters. Strachan would like to give them until Friday, October 14th to come in before we cancel. Wigmore moved to cancel the Taylor contract if not paid-up by Friday the 14th, Steck seconded.

Ayes: 4 Noes: zero

3. Vacation Pay Out/ Personal Policy update: Strachan reminded everyone that at the last meeting we briefly discussed employees asking about cashing out some vacation time. Strachan stated that Debby Doolittle from the auditor's office

mentioned that the IRS has a policy regarding this. It states that this constitutes a "Constructive receipt" which means every employee would have to pay taxes on vacation time that they could cash out whether they do cash it out or not. The only way to avoid this is to have the employees wishing to be paid out fill out an irrevocable election form. They would then be able to request the payout for the following calendar year based upon time they will accrue, not what they have accrued currently. The county sent their forms to Strachan so she can copy them for our policy change. Discussion. Steck asked Strachan to investigate this further and call a private CPA we know. Tabled until the next board meeting in December.

Public Comments: None

Trustee Comments: Rushmore stated how nice the grounds look.

Staff & Management Comments: Strachan states that we had 21 burials in July 10 were cremation, 20 in August, 11 cremation and 17 in September with 10 being cremations. Strachan mentioned the Christmas lunch for December and suggested 3 date options. After a brief discussion it was decided that we will have a Christmas luncheon at the cemetery office on Friday December 16th.

Adjournment: 5:08pm

Respectfully submitted by Klorisa Sanchez, Secretary to the Board.

Next meeting December 13, 2022 at 4:00 pm