

Sanger/Del Rey Cemetery District

Special Meeting – Board of Trustee's
August 6, 2025
Sanger/Del Rey Cemetery District, 1:00 P.M.
568 South Rainbow Avenue
Sanger, CA

AGENDA

Any Agenda item may be discussed in a different order, if necessary. The Board may take action whether items are listed as action, information or discussion.

<u>AGENDA ITEM</u>	<u>Staff</u>	<u>Recommended Action</u>
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1. Call to Order – Determination of quorum – President

2. Recognize and Hear From Visitors

This portion of the meeting is reserved for persons wishing to address the Board on items within its jurisdiction but not on this Agenda. NOTE: Prior to action by the Board on any item on this agenda, the public may comment on that item. Unscheduled comments may be limited to 3 minutes.

All items on the Consent Agenda are considered to be routine and non-controversial by Cemetery staff and will be approved by one motion if no member of the Board or public wishes to comment or ask questions. Items pulled from the Calendar will be considered separately.

3. Communications/Correspondence

Information

None

4. Consent Agenda: The following items will be Approved as one item if they are not excluded from the motion adopting the consent.

Motion to Approve
Consent Calendar

(a) Minutes – Review/amend and approve Minutes of the prior meeting – July 16, 2025
(b) Meeting Schedule – 2025
Review meeting dates

Motion to Approve
Information

5. Bills Paid/Deposits Received

Review and ratify bills paid/deposits received in in July 2025.

Motion to Ratify

<u>AGENDA ITEM</u>	<u>Staff</u> <u>Recommended Action</u>
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6. Conference/Education Schedule Information
Review for information

NEW BUSINESS –

7. Charges for Services **Motion to Approve**
Adopt Resolution No. 2505 – Charges For Services
(*Interim General Manager*)

8. Cost of Living Adjustment **Motion to Approve**
Adopt Resolution No. 2506 – District Employee
Pay Schedule
(*Interim General Manager*)

9. Budget 2025/2026 **Motion to Approve**
Adopt Resolution No. 2507 – Budget 2025/26
(*Interim General Manager*)

10. Reports
a) Cemetery Operations Information
b) Expansion Area- Lot Marker Installation Information

11. CLOSED SESSION -
None needed

12. OTHER BUSINESS
Comments:
(a) Public Information
(b) Staff Information
(c) Management Information
(d) Trustees Information

13. ADJOURNMENT – **Motion to Approve**

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Sanger/Del Rey Cemetery District

[2]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: RECOGNIZE AND HEAR FROM VISITORS

SUMMARY:

This is the portion of the meeting that is reserved for persons desiring to address the Board on any matter not otherwise on the agenda and within the oversight jurisdiction of the Board. Speakers shall address all comments to the President and the Board as a body and not to any particular Board Member or member of the staff. Speakers should limit their comments to three (3) minutes.

BACKGROUND/COMMENTS:

Public agencies are required by law to provide an opportunity for the public to address the Board of Trustee's on issues of concern whether or not those issues appear on the agenda.

FINDINGS:

At the time of posting of this agenda no advance requests to address the Board have been made.

Sanger/Del Rey Cemetery District

[3]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: COMMUNICATIONS AND CORRESPONDENCE

SUMMARY:

None.

BACKGROUND/COMMENTS:

None.

FINDINGS:

None.

Sanger/Del Rey Cemetery District

[4.a]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: BOARD MINUTES OF July 16, 2025

SUMMARY:

Review and consider approving the draft of the minutes of the July 16, 2025 meeting of the Board of Trustee's.

BACKGROUND:

The draft of the minutes of the referenced meeting is included in this agenda.

Management believes that the draft of the proposed Minutes correctly reflects the actions taken by the Board of Trustee's at the referenced meeting.

OPTIONS:

1. Approve the minutes, or
2. Make corrections, and then approve the minutes as corrected.

FINDINGS:

None

RECOMMENDED ACTION:

The Board of Trustee's approve the draft of the minutes of the referenced meeting, as presented or as corrected.

Respectfully Submitted:

Paul Hernandez, Interim General Manager

**MINUTES OF THE MEETING OF THE
BOARD OF TRUSTEES
SANGER/DEL REY CEMETERY DISTRICT
July 16, 2025**

The Board of Trustees of the Sanger/Del Rey Cemetery District met for its Board Meeting on July 16, 2025 at the Sanger/Del Rey Cemetery District office Boardroom, Sanger, California.

The following were present:

Trustees:

Mark Johnson, President
Rich Bubenik, Treasurer
Rene Gonzalez, Secretary

Staff:

Paul Hernandez, Interim General Manager
Samantha Araujo, Administrative Assistant

Item 1.0 – Call to Order

President Johnson called the meeting together with a quorum at 1:03 p.m.

Item 2.0 – Recognize and Hear from Visitors

None.

Item 3.0 – Communications/Correspondence

None.

Item 4.0 – Consent Agenda

4a. Minutes – June 18, 2025.
b. Meeting schedule.

A motion was made to approve the consent agenda.

MSC **Gonzalez/Bubenik** **3 ayes**

Item 5.0 – Bills Paid/Deposits Received

The bills paid/deposits received for June 2025 were presented. The Board asked questions and Interim GM Paul Hernandez and Administrative Assistant Samantha Araujo answered them.

A motion was made to ratify the bills paid/deposits received in June.

MSC **Gonzalez/Bubenik** **3 ayes**

Item 6.0 – Conferences/Education Schedule

Interim General Manager Paul Hernandez gave a verbal report on the upcoming conferences.

Item 7.0 – Adair & Evans, Engagement Letter

Interim General Manager Paul Hernandez gave a verbal report about the Adair & Evans Engagement letter.

A motion was made to approve Adair & Evans Engagement Letter and authorize President Johnson to execute the agreement.

MSC **Bubenik/Gonzales** **3 ayes**

Item 8.0 –Reports

a) Cemetery Operations-Information

Interim GM gives verbal reports; 1) Updated Service Numbers to date, and meeting our estimated projections. 2) Maintenance/Heat Illness and Air Quality Prevention- Grounds Employee will be starting at 6 am when temperature reaches above 103 degrees. The board asked questions and Interim GM Paul Hernandez answered.

b) *New Motor Installed-Information*

Interim GM gave a verbal report. A new motor under warranty was installed at the Salem Cemetery. The Board asked questions and Interim GM Paul Hernandez answered.

c) *Survey Expansion-Information*

Interim GM gave a verbal report. The Land Surveying will be mapping the new plots for the new site that will open in August, and the Cemetery Grounds Keepers will follow after to insert grave markers. The board asked questions and Interim GM Paul Hernandez answered.

Item 9 – Closed Session

None

Item 11.0 – Other Business

None.

At 1:35 p.m. on July 16, 2025 the Meeting of the Board of Trustees was adjourned.

Approved:

Rene Gonzalez, Secretary

Date

NEXT MEETING OF THE BOARD OF TRUSTEES

August 6, 2025 – Meeting, Sanger, CA

Sanger/Del Rey Cemetery District

[4.b]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: MEETING SCHEDULE - 2025

SUMMARY:

A current schedule of regular meetings for 2025 is on the following page.

BACKGROUND:

At the beginning of each year the Board needs to review and approve the meeting schedule for the upcoming year.

FINDINGS:

The times shown moves the regular meetings of the Board of Trustees to the third Wednesday and begin at 1:00 p.m.

RECOMMENDED ACTION:

Board of Trustee's comment on proposed schedule, make appropriate adjustments, and approve meeting schedule for 2025.

Respectfully Submitted

Paul Hernandez, Interim General Manager

Schedule of 2025
Sanger/Del Rey Cemetery District
Regular Meetings

January 15th Regular Meeting District Office

March 19th Regular Meeting District Office
(GM Evaluation Initiation)

April 16th Regular Meeting District Office
(GM Evaluation)

May 21st Regular Meeting District Office
(District Goal Development)

June 18th Tentative Meeting District Office

July 16th Regular Meeting District Office

Aug 6th Tentative Special Board Meeting District Office
(Final Budget Meeting)

September 17th Regular Meeting District Office

October 15th Regular Meeting District Office

November 19th Regular Meeting District Office

Sanger/Del Rey Cemetery District

[5]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: BILLS PAID/DEPOSITS RECEIVED

SUMMARY:

Request for Board review and ratification of bills paid and deposits received during July 2025.

BACKGROUND:

Attached is a list of the bills paid and receipts received during the months listed above.

FINDINGS:

The attached list of bills was paid in accordance with established District policy. The payments were made from the General checking account at Fresno County Auditors office and the petty checking account at WestAmerica Bank in Sanger. The deposits were also made at WestAmerica Bank in Sanger. At the request of the Board the sales breakdown of the deposits has been condensed to allow easier viewing.

RECOMMENDED ACTION:

The Board of Trustee's:

1. Review the attached listings.
2. Ask about any items that need clarification.
3. Ratify payment of the bills and deposits, as attached hereto.

Respectfully Submitted

Samantha Araujo, Administrative Assistant

July 2025 Cash Deposits

July 2025

Check	Check No.	Date	Paychecks	Detail	Purpose
\$ 17,079.71	310749	9-Jul	SDRMA	\$ 17,079.71	Health Insurance/Ancillary/2025 Labo
\$ 1,688.68	310750	9-Jul	Samantha Araujo	\$ 1,688.68	Payroll
\$ 1,907.25	310751	9-Jul	Domingo Ruiz	\$ 1,907.25	Payroll
\$ 1,941.69	310752	9-Jul	Eddie Nash	\$ 1,941.69	Payroll
\$ 2,328.88	310753	9-Jul	Michael Ihara	\$ 2,328.88	Payroll
\$ 1,403.40	310754	9-Jul	Hilario Garcia	\$ 1,403.40	Payroll
\$ 1,055.34	310755	9-Jul	Eduardo Jacuinde	\$ 1,055.34	Payroll
\$ 1,387.70	310756	9-Jul	Jordan Kulow	\$ 1,387.70	Payroll
\$ 2,365.88	310757	9-Jul	Paul Hernandez	\$ 2,365.88	Payroll
\$ 1,185.00	310758	9-Jul	Antonio & San Juana Alaniz	\$ 1,185.00	Grave Byback
\$ 231.93	310759	9-Jul	Frontier	\$ 231.93	Fax
\$ 130.47	310760	9-Jul	Vphone	\$ 130.47	Telephone
\$ 182.00	310761	9-Jul	Cyber Age Service	\$ 182.00	Email Service
\$ 9.23	310762	9-Jul	Napa Auto Parts Sanger	\$ 9.23	Grounds Maintenance
\$ 229.04	310763	9-Jul	Cintas	\$ 229.04	Grounds Maintenance
\$ 68,675.11	310764	9-Jul	SDRMA	\$ 68,675.11	Property/Liability Programs
\$ 2,351.38	310765	9-Jul	Elan Financial Services	\$ 756.80	Conference
				\$ 41.86	Meals
				\$ 266.44	Offices
				\$ 1,286.28	Grounds Maintenance
\$ 1,209.38	310766	9-Jul	RG Equipment	\$ 1,209.38	Grounds Maintenance
\$ 1,555.63	310767	9-Jul	Silvas	\$ 1,555.63	Gasoline & Oil
\$ 600.00	310768	9-Jul	Citiguard	\$ 600.00	Security
\$ 494.39	310769	9-Jul	Central State Inc	\$ 494.39	Toilet Rentals
\$ 3,362.50	310770	9-Jul	Meggin Boranian	\$ 3,362.50	Legal
\$ 3,037.13	310771	9-Jul	Ewing Irrigation Products	\$ 3,037.13	Sprinkler/Baseline
\$ 1,536.80	310772	9-Jul	WJ Heinrichs	\$ 1,536.80	Grounds Maintenance
\$ 6,142.00	310773	9-Jul	Christy Vault Company	\$ 2,244.00	Garden Crypts
				\$ 2,585.00	Vault
				\$ 952.00	Monticello
				\$ 361.00	Freighth
\$ 1,185.00	310774	16-Jul	Antonio & San Juana Alaniz	\$ 1,185.00	
8/1/2025 8:51 PM 11,089.33	310775	16-Jul	Sanger/Del Rey Cemetery	\$ 1,358.33	Employee FICA PP End 7/9/25
				\$ 1,358.33	Employees FICA PP End 7/9/25

July 2025

July 2025
Checks

Sanger/Del Rey Cemetery District

[6]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: CONFERENCE/EDUCATION SCHEDULE

SUMMARY:

Information related to upcoming conferences, seminars and educational opportunities.

BACKGROUND:

In order to notify Trustee's of up-coming events, below is a listing of California Association of Public Cemeteries (CAPC), California Special Districts Association (CSDA), Special District Risk Management Authority (SDRMA), and California Special Districts Workers Compensation Authority (SDWCA) annual conferences, quarterly meetings, legislative day and safety claims workshops.

The practice has been those Trustee's interested in attending specific conferences or events, the Board approved their attendance at the Board meeting prior to the session.

Upcoming conferences/educational opportunities include:

Annual Meetings	CSDA/SDRMA CAPC	Aug 25-27 March 13-15	Monterey Seaside
Education Day	CAPC	Oct. 10-11	Ventura
Legislative Days	CSDA	May 20-21	Sacramento

FINDINGS:

Since there are several upcoming conferences/educational opportunities, this item is being presented for informational purposes

RECOMMENDED ACTION:

No action required at this time.

Respectfully Submitted

Paul Hernandez, Interim General Manager

Sanger/Del Rey Cemetery District

[7]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: CHARGES FOR SERVICES

SUMMARY:

This is an agenda “**action item**” that will provide direction to the General Manager regarding charges for services for 2025/26.

BACKGROUND:

As part of the budget preparation the Trustees looks at adjusting the charges for services. Last several fiscal years the Board of Trustees raised the rates 3%. Last year it was raised 3%.

FINDINGS:

Below are the current prices for services and a proposed 3% price adjustment. With a price adjustment the cost for an entry level interment service would be \$ 3,914.23. The price increase total is \$ 70.00.

	<u>Current</u>	<u>3% Proposal</u>
Adult Interment	\$ 1,185.00	\$ 1,220.00
Open/Close	\$ 1,185.00	\$ 1,220.00
Open/Close Upright	\$ 1,220.00	\$ 1,255.00
Infant Interment	\$ 595.00	\$ 615.00
Open/Close	\$ 595.00	\$ 615.00
Cremated Interment	\$ 1,185.00	\$ 1,220.00
Open/Close	\$ 595.00	\$ 615.00

	<u>Current</u>	<u>3% Proposal</u>
Adult Disinterment	\$ 3,875.00	\$ 3,990.00
Infant Disinterment	\$ 1,935.00	\$ 1,995.00

Cremated Remains	\$ 505.00	\$ 520.00
Niche Disinurnment	\$ 220.00	\$ 225.00
Single Marker	\$ 380.00	\$ 380.00
Double Marker	\$ 435.00	\$ 435.00
Upright Single	\$ 390.00	\$ 390.00
Upright Double	\$ 445.00	\$ 445.00
Vases	\$ 40.00	\$ 40.00

RECOMMENDED ACTION:

1. Board of Trustees asks questions to gain an understanding.
2. Board of Trustees consider the following pricing increases and adopt Resolution No. 2505 Sanger/Del Rey Cemetery District Adopting Charges for Services and authorize the changes to be effective August 7, 2025.

Adult Interment	\$ 1,220.00
Open/Close	\$ 1,220.00
Open/Close Upright	\$ 1,255.00
Infant Interment	\$ 615.00
Open/Close	\$ 615.00
Cremated Interment	\$ 1,220.00
Open/Close	\$ 615.00
Adult Disinterment	\$ 3,990.00
Infant Disinterment	\$ 1,995.00
Cremated Remains	\$ 520.00
Niche Disinurnment	\$ 225.00
Single Marker	\$ 380.00
Double Marker	\$ 435.00
Upright Single	\$ 390.00
Upright Double	\$ 445.00
Vases	\$ 40.00

Respectfully Submitted

Paul Hernandez
Interim General Manager

Schedule of Services and Fees

Adult

Adult Interment	\$1220.00
Endowment Care	\$ 300.00
Open/Close	\$1220.00
Open/Close Upright	\$1255.00
Non-Protective Garden Crypt	\$1080.00
Non-Protective Vault	\$1360.00
Protective Vault(*)Monticello	\$2185.00
Protective Vault(*)Salute	\$2390.00
Oversized Garden Crypt	\$1310.00
Oversized Vault	\$1425.00
Non-Resident Fee	\$ 725.00

Infant

Infant Interment	\$ 615.00
Endowment Care	\$ 150.00
Opening & Closing	\$ 615.00
Non-Protective Vault	\$ 535.00
Oversized Vault	\$ 620.00
Non-Resident Fee	\$ 725.00

Non-Protective Garden Crypt:	Concrete unit with a bottom. Bottom has two holes. Cover is flat and held in place by the weight of the earth.
Non-Protective Vault:	Painted black concrete unit with a bottom. Cover is dome shaped, painted gray, and is set in a mastic adhesive.
Protective Vault: (*)	Concrete unit with a base and cover lined with a seamless protective inner liner. Designed and warranted to protect against the entrance of outside elements.

Cremated Remain Interment

Interment Site	\$1220.00
Endowment Care	\$ 300.00
Opening & Closing	\$ 615.00
Urn Vault	\$ 320.00
Oversized Urn Vault	\$ 490.00
Monticello Urn Vault	\$1125.00
Venetian Urn Vault	\$1520.00
Non-Resident Fee	\$ 725.00

Disinterment of Remains

Adult	\$3990.00
Infant	\$1990.00
Cremated Remains	\$ 520.00
Niche Disinurnment	\$ 225.00

Monument Setting

Single Marker	\$ 390.00	Upright Single Marker	\$ 400.00
Double Marker	\$ 445.00	Upright Double Marker	\$ 455.00
Vases \$ 40.00			

Endowment Care has been in effect since July 1, 1985. Endowment Care is non-refundable on
Pre-need burial rights sold back to the cemetery.

Effective 8/7/25

Schedule of Services and Fees

Columbarium

Rows 1 & 2	\$ 2100.00
Rows 3 & 4	\$ 1600.00
Bottom Row	\$ 1250.00
Endowment Care	\$ 100.00
Service Fee	\$ 260.00
Engraving	\$ 325.00
Picture	\$ 370.00
Non-Resident Fee	\$ 500.00

Endowment Care has been in effect since July 1, 1985. Endowment Care is non-refundable on
Pre-need burial rights sold back to the cemetery. Effective 8/7/25

RESOLUTION 2505
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
ADOPTING CHARGES FOR SERVICES
EFFECTIVE AUGUST 7, 2025

WHEREAS, the Sanger/Del Rey Cemetery District, is a Special District, created pursuant to the Health and Safety Code; and

WHEREAS, the Board of Trustees may establish, from time to time, policies and procedures for conducting of the District's business; and

WHEREAS, the Board of Trustees desires to comply with State laws.

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District in an effort to keep the same level of public service year to year annually adjusts service fees. The 2025/26 adjustment of 3% is reflected in the "Schedule of Services and Fees" which is attached to this Resolution and is incorporated herein by this reference. The governing body of the Sanger/Del Rey Cemetery elects to adopt Resolution No. 2505 Adopting Charges for Services, Effective August 7, 2025.

Adopted this day of _____, 20____, by the Board of Trustees of the Sanger/Del Rey Cemetery District, at a regular meeting thereof.

APPROVED:

Mark D. Johnson, President
Board of Trustees

ATTEST:

Rene Gonzalez, Secretary
Board of Trustees

Motion Made/Seconded by: _____

Ayes: _____

Noes: _____

Abstain: _____

Approved as to Legal Form:

Meggin Boranian, District Counsel

Sanger/Del Rey Cemetery District

[8]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: COST OF LIVING ADJUSTMENT

SUMMARY:

This is an agenda “action” item that California Code of Regulations (CCR) Section 570.5 and Government Code (GC) 20630, 20636 and 20636.1 list guidelines that require a publicly available pay schedule.

BACKGROUND:

The purpose of COLA (Cost Of Living Adjustment) is to adjust employee salaries to the rate of inflation in the surrounding labor market. Annually, staff obtains information from the U.S. Department of Labor, Bureau of Labor Statistics (BLS) to gather data from the Consumer Price Index (CPI) for budget calculations. Consistent with previous years an average of surrounding areas is used in calculating the annual COLA for the Board’s consideration.

FINDINGS:

As in past years calculations, the average percent increase applied was; 1) Consumer Price Index for all Urban Wage Earners and; 2) Clerical Workers (CPI-W) for all cities in the Western United States and the San Francisco-Oakland-Hayward metropolitan area.

The table below shows the annual average percent change from calendar year 2023 to calendar year 2024 using the two CPI-W methodologies:

CPI-W Annual 12-Month Average

San Francisco-Oakland-Hayward	2.80%
Western United States	2.10%
Total Average	<u>2.40%</u>

The average of the two methodologies is 2.40%. Staff is conservatively recommending to the Board of Trustees a 3.0% COLA.

Based upon existing data, COLA salary impact to the 2025/26 Budget would be:

COLA @ 3.0%	\$ 15,300
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Based upon existing data, 3% increase in service fees will provide \$ 24.866.

The current proposed 2025/26 Budget has included COLA 3.0% increase.

RECOMMENDED ACTION:

1. Board of Trustees asks questions to gain an understanding of the issue.
2. Board of Trustees adopt Resolution No. 2506 Sanger/Del Rey Cemetery District adopting A District Employee Pay Schedule and authorize President Johnson to execute.

Respectfully Submitted

Paul Hernandez, Interim General Manager

Sanger/Del Rey Cemetery District
Employee Pay Schedule
Effective July 1, 2025

Sanger/Del Rey Cemetery District
Employee Pay Schedule
Effective July 1, 2025

Step Level	Step Nine	Step Ten	Step Eleven	Step Twelve	Step Thirteen
Position at Grade					
Maint/Operations					
Groundkeeper III	\$ 68,415	\$ 70,433	\$ 72,453	\$ 74,474	\$ 76,493
Groundkeeper II	\$ 65,954	\$ 67,972	\$ 69,992	\$ 72,010	\$ 74,031
Groundkeeper I	\$ 63,493	\$ 65,510	\$ 67,533	\$ 69,552	\$ 71,573
Groundkeeper/Foreman	\$ 75,102	\$ 77,121	\$ 79,264	\$ 81,408	\$ 83,553
Administration					
General Manager	\$ 106,665	\$ 108,920	\$ 113,163	\$ 115,388	\$ 117,613
Administrative Assistant	\$ 75,102	\$ 77,121	\$ 79,264	\$ 81,408	\$ 83,553
Trustee Fee					

RESOLUTION 2506
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
ADOPTING A DISTRICT EMPLOYEE PAY SCHEDULE

WHEREAS, the Sanger/Del Rey Cemetery District, is a Special District, created pursuant to the Health and Safety Code; and

WHEREAS, the Board of Trustees may establish, from time to time, policies and procedures for conducting of the District's business; and

WHEREAS, the Board of Trustees desires to comply with State laws.

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution 2506 adopting a District Employee Pay Schedule, attached and incorporated herein by this reference, pursuant to CCR Section 570.5 which shall be effective until such Employee Pay Schedule has been amended or rescinded.

This Employee Pay Schedule shall be immediately accessible and available for public review at the District office during normal business hours; and a copy of this Employee Pay Schedule shall be retained by the District and available for public inspection for not less than five years.

Adopted this day of _____, 20____, by the Board of Trustees of the Sanger/Del Rey Cemetery District, at a regular meeting thereof.

APPROVED: ATTEST:

Mark D. Johnson, President
Board of Trustees

Rene Gonzalez, Secretary
Board of Trustees

Motion Made/Seconded by: _____

Ayes: _____

Noes: _____

Abstain: _____

Approved as to Legal Form:

Meggin Boranian, District Counsel

Sanger/Del Rey Cemetery District

[9]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: BUDGET 2025/26

SUMMARY:

This is an agenda “action” item by the Board of Trustees that will adopt the 2025/26 District budget.

BACKGROUND:

The District’s annual budget has traditionally been formulated by using: 1) conservative estimated of service fees collected; 2) current property taxes; 3) General Fund Interest; 4) lease payment; 5) Infrastructure interest; and 6) ROPS Pass thru. The 2025/26 budget followed this criteria.

The following chart displays the budget year and the corresponding number of services in the budget year.

Year	Service numbers
2017/2018	221
2018/2019	206
2019/2020	213
2020/2021	293
2021/2022	306
2022/2023	247
2023/2024	236
2024/2025	212

FINDINGS:

Included in the 2025/26 Budget is a 3% employee cost of living and purchase of a columbarium. This year summer help was hired to help with the expansion maintenance. Six months summer help is also included in this budget and the hiring of one full time employee.

The income estimates used to develop the 2025/26 budget are:

1. Service Fees Collected	\$ 724,754
2. Property Tax Collected	\$ 489,000

3. General Fund Infrastructure Account Interest	\$ 14,100
4. Lease Payment	\$ 11,572
5. Infrastructure Account interest	\$ 6,075
6. ROPS Pass Thru	\$ 14,014
7. Interest	<u>\$ 31</u>
	TOTAL \$1,259,546

RECOMMENDED ACTION:

1. Board of Trustees asks questions to gain an understanding of the 2025/26 final budget.
2. Board of Trustees adopts Resolution No. 2506 Sanger/Del Rey Cemetery District Adopting Final Budget for 2025/26 and approve the Final Budget as attached.

Respectfully Submitted

Paul Hernandez, Interim General Manager

Sanger/Del Rey Cemetery District Estimated Budget 2025/26

SALARIES/BENEFITS		Budget 25/26		
Salaries		\$ 433,037		
Summer Help		\$ 75,000		
Board Compensation		\$ 25,000		
Employee Benefits		\$ 311,709		
Worker Comp Insurance		\$ 18,500		
Estimated Salaries/Benefits		\$ 863,246		
SERVICES/SUPPLIES				
Vaults		\$ 41,000		
Ash Vaults		\$ 4,500		
Auto Repairs		\$ 1,200		
Auditing		\$ 20,000		
Bank Charges		\$ 1,000		
Dues/Subscriptions		\$ 7,100		
Garbage Removal		\$ 9,000		
Insurance-Liability		\$ 42,000	2024/25 Income Budget	
Laundry & Cleaning		\$ 10,000	Service Charges	\$ 724,754
Legal/Professional		\$ 5,000	Property Taxes	\$ 489,000
Maintenance - Grounds		\$ 105,200	General Fund Interest	\$ 14,100
Memorial Benches		\$ 7,000	Lease Payment	\$ 11,572
Office		\$ 8,700	Infrastructure Acct Interest	\$ 6,075
Postage		\$ 750	ROPS Pass Thru	\$ 14,014
Repair - Equipment		\$ 10,750	Interest	\$ 31
Gate Closure/Security		\$ 7,200		\$ 1,259,546
Telephone		\$ 6,500		
Toilet-Rental		\$ 700		
Travel/Training		\$ 25,000		
Tree Trimming		\$ 2,000		
Utilities		\$ 26,000		
Auto Allowance		\$ -		
Sand/Cement/Gravel		\$ 3,700		
Gas/Oil		\$ 17,500		
Estimated Services/Supplies		\$ 361,800		
Fixed Assets				
Columbarium		\$ 34,500		
Estimated Fixed Assets		\$ 34,500		
Estimated Total Expenses		\$ 1,259,546		
**Total Revenues/Less EC Interest		\$ 1,259,546		

RESOLUTION 2507
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SANGER/DEL REY CEMETERY DISTRICT
ADOPTING FINAL BUDGET FOR 2025/26

WHEREAS, the Sanger/Del Rey Cemetery District, is a Special District, created pursuant to the Health and Safety Code; and

WHEREAS, the Board of Trustees may establish, from time to time, policies and procedures for conducting of the District's business; and

WHEREAS, the Board of Trustees desires to comply with State laws.

NOW THEREFORE, the Board of Trustees of the Sanger/Del Rey Cemetery District elects to adopt Resolution No. 2507 Adopting Final Budget for 2025/26, pursuant to Government Code 53901. This budget will be filed with Fresno County Special District Accounting Division as required.

In an effort to stay fiscally sound and operate in an open environment an annual budget has been developed and approved by the Board of Trustees that consists of estimated income, day to day expenses and approved fixed assets, which is attached to this Resolution and is incorporated herein by this reference.

Adopted this day of _____, 20____, by the Board of Trustees of the Sanger/Del Rey Cemetery District, at a regular meeting thereof.

APPROVED:

Mark D. Johnson, President
Board of Trustees

ATTEST:

Rene Gonzalez, Secretary
Board of Trustees

Motion Made/Seconded by: _____

Ayes: _____

Noes: _____

Abstain: _____

Approved as to Legal Form:

Meggin Boranian, District Counsel

Sanger/Del Rey Cemetery District

[10]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: REPORTS

SUMMARY:

This item provides time for reports by the General Manager and Board Consultants.

BACKGROUND:

During the Board meeting, various reports are provided by the General Manager and Board Consultants. This item allows those individuals to provide a summary report as necessary.

FINDINGS:

- A) *Sanger Cemetery Operations – Information*
Update on cemetery operations.
- B) *Expansion Area – Information*
Update on Lot Marker Installation

RECOMMENDED ACTION:

None

Respective fully submitted,

Paul Hernandez
Interim General Manager

Sanger/Del Rey Cemetery District

[11]

Agenda – Supporting Data
For the meeting of
Aug 6, 2025

SUBJECT: CLOSED SESSION –

SUMMARY:

None needed.

BACKGROUND:

None needed.

FINDINGS:

None applicable.

RECOMMENDED ACTION:

None.

Sanger/Del Rey Cemetery District

[12]

Agenda – Supporting Data
For the meeting of
August 6, 2025

SUBJECT: OTHER BUSINESS

SUMMARY:

An opportunity for various meeting participants to express matters of concern not otherwise addressed in the Agenda.

BACKGROUND:

Public entities are required to provide an opportunity for those who attend their public meetings to express concerns that are not otherwise addressed in the Agenda.

Sanger/Del Rey Cemetery District provides this opportunity for all participants to express such concerns, in the following order:

1. The public
2. The consultants
3. The district staff
4. The General Manager
5. The Trustee's

No action may be taken on an item raised in this report of the meeting, except that the Trustee's may direct that any item it deems appropriate, be placed on a subsequent agenda.

FINDINGS:

None

RECOMMENDED ACTION:

No action is required.