

RICHMOND CEMETERY MAINTENANCE DISTRICT DECEMBER 10, 2015

A regular meeting of the Richmond Cemetery Maintenance District was held on Thursday, December 10, 2015 at the Richmond City Office Building, 6 West Main, Richmond, Utah at 6:03 P.M. Chairman Jeff Young was in the chair.

The following board members were in attendance: Kevin Graham, Denise Allen, Paul Thatcher and Amy Sadler.

Recorder Justin Lewis was also in attendance.

The opening remarks were made by Denise Allen.

APPROVAL OF THE MINUTES FROM THE NOVEMBER 19, 2015 MEETING

A motion to approve the district meeting minutes from November 19, 2015 was made by Paul, seconded by Denise, and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None

DISCUSSION AND APPROVAL OF CEMETERY DISTRICT FEES FOR 2016.

Justin provided the board with a compilation of fees listing the fees of the following cemeteries: Richmond, Smithfield, Lewiston, North Logan and Wellsville.

The fees of the Richmond District are the highest of all the cemeteries that are in the comparison.

Fees have not been increased by the Richmond District for a couple of years.

Jeff mentioned he felt it would be appropriate to have a different fee for out-of-ground headstones in the new section compared to in-ground headstones in the new section as the maintenance of an out-of-ground headstone is substantially more than an in-ground headstone.

Kevin felt it would be hard to charge enough to pay for the long term maintenance of an out-of-ground headstone and the headstones in the new section should all be in-ground.

Jeff agreed that any amount charged for out-of-ground headstones would not be enough to recoup the cost over a long period of time in regards to maintenance.

Jeff mentioned the biggest complaint he had received over the last year was people hearing the new section would only allow for in-ground headstones.

Denise mentioned she had seen a small cemetery in St. George, Utah that was all flat headstones and it had a different look and feel than cemeteries allowing out-of-ground headstones.

Kevin felt if an out-of-ground headstone is allowed the fees should be higher.

Jeff mentioned the initial concept of the new section was for in-ground headstones only because the district did not have the funds to allow for more maintenance costs as the grounds were expanded. If the district passes the property tax increase then more funding will be available for maintenance and repair.

Denise mentioned having a different fee for out-of-ground headstones versus in-ground would possibly make people want in-ground as they would not want to pay as much money.

Amy agreed with Kevin and Denise's suggestion of charging more for out-of-ground headstones.

Paul asked what a reasonable fee should be and if the fee had to be decided at this meeting? Justin mentioned none of the other cemeteries he contacted were charging a separate fee for in-ground or out-of-ground so he did not have a basis of what to recommend. Jeff mentioned cemetery grounds expansion is very rare and it is hard to come up with costs since it is so infrequent.

Denise asked if the property tax increase is passed what will the majority of the new funds be for? Justin stated to continue with capital outlays such as asphaltting the roads, installing a fence and purchasing new equipment over a period of time.

Denise informed the board the opening and closing fee for the district is the highest of all of those being compared.

Jeff asked if a new fee was included for in-ground headstones should it be less than the current fee or would the out-of-ground headstones require a higher fee? Denise felt the current fee should be for out-of-ground headstones and a lower fee would be appropriate for in-ground headstones.

Justin suggested no matter what fees are charged they be higher for non-residents as there are not enough plots in the cemetery to allow for people being buried from all over because the district charges the cheapest fees. Kevin agreed.

Jeff asked if the reduced rate for in-ground headstones would only apply to residents? Denise stated she felt that would be appropriate and that an increase to the non-residents rates should be considered across the board. Paul agreed.

Justin mentioned the grave digging fee charged by the city to the district for each burial would be increasing starting in July 2016. The city had not raised their fee to the district in the 12 years Justin had been involved with the district. The current fee is \$75 per burial and \$37.50 per cremation. The city is not asking to make money on the burials but the city needs to cover its cost for equipment and labor.

Paul asked if the amount of the new fee from the city was known at this time? Justin stated he had not sat down with Mayor Hall yet to come up with a fair number but expected the fee to

increase to anywhere from \$150 to \$200 per burial; most likely around \$150 was the preliminary estimate. Jeff mentioned renting a mini-excavator for the section where the road was removed is over \$400. The city has always helped the district in regards to burial costs and an increased fee from the city is very appropriate at this point.

Denise mentioned she supported leaving the resident fees as they currently are.

Justin mentioned there will be some burials in the new section next year (2016) so a decision would need to be made if only in-ground headstones would be allowed but that specific topic would be discussed as a specific line item later in the meeting.

Jeff suggested the leaving the fees the same for one year and then reevaluating in December 2016 for 2017. Denise agreed and stated it is hard to raise fees and property tax in the same year.

A motion to approve the following fees for the Richmond Cemetery Maintenance District for calendar year 2016 was made by Kevin, seconded by Amy and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler
No Vote: None.

	Resident	Non-Resident
Plot Purchase	\$500	\$1,500
Grave Open/Close	400	800
Grave Open/Close – Saturday	700	1,100
Cremation	300	600
Infant (Less than 1 year old)	200	400

DISCUSSION AND POSSIBLE APPROVAL OF RESOLUTIONS 2015-1, A RESOLUTION ADOPTING THE PROPOSED PROPERTY TAX INCREASE FOR THE DISTRICT.

Jeff read proposed Resolution 2015-1.

Jeff reminded the board the public hearing on the proposed property tax increase was held in November.

Justin provided a local comparison of the property tax rate of the districts in the valley.

	Rate	Avg Value of \$181,449
Cornish	0.000422	\$76.57
Newton	0.000204	37.02
Hyde Park	0.000201	36.47
Avon	0.000136	24.68
Richmond	0.000131	23.77
Millville/Nibley	0.000107	19.42

Paradise 0.000093 16.87

Justin informed the board the average value used is the average value of properties in the Richmond District.

Amy mentioned she was surprised to learn at the last meeting that cabins and property from the Tony Grove and Franklin Basin areas were included in the district. Justin mentioned he had contacted Cache County Executive Craig Buttars to get some clarification on the boundaries of the district as he was not aware the Tony Grove and Franklin Basin area were included either.

Denise mentioned at the last board meeting Bruce Godderidge had mentioned the fees should be higher as he does not want to pay higher property tax since he will not be buried in Richmond. Denise mentioned people are paying to maintain the grounds in the city or district they reside even though they may not be buried in that area. Everyone is helping to pay the cost of operating a cemetery no matter where they live. Justin stated Ron Natali is the same case. Ron resides in Richmond but mentioned he will be buried in Snowville. Other than a burial fee Ron is not paying any annual maintenance and care for the Snowville Cemetery. The residents of Snowville are paying those costs.

Paul asked if maybe a smaller rate could be considered so the increase is not so drastic? Denise mentioned if the boards of the district in the past had done small incremental increases the current board would not have to do such a large increase now. Jeff agreed and stated he felt smaller increments over time were more appropriate but in this case an increase has never been done so all the little increases were being include in one large increase.

Denise mentioned the percentage people see is big but the actual money paid is significantly smaller. In Justin's case his home will increase from \$18 per year to \$46 per year.

Jeff mentioned he felt it was a disservice to the members of the district if the property tax rate is not at least reviewed every couple of years. The rate does not need to be raised every time it is reviewed but the rate needs to be reviewed periodically. Denise agreed and mentioned smaller increments are much easier to pass along than one large increase every few decades.

Denise stated the board reviews the fees of the district yearly and reviewing the property tax rate yearly should be at least a discussion point on the agenda. Justin mentioned he would include a discussion on the property tax rate on the December agenda of each year.

Paul asked how much additional funding the proposed increase would generate? Justin stated the district currently collects approximately \$24,000 per year in property tax and the new rate would generate \$60,000 per year in property tax.

Jeff expressed frustration of not having any monetary funds on a yearly basis to try and accomplish anything other than just basic maintenance and repair. The district had cut all possible costs and just could not cut anymore without decreasing service.

Justin mentioned coming up with a couple of thousand dollars to repair the roof on the maintenance shop was not even possible right now as there was just not any money to pay for the repair.

Jeff mentioned the district has equipment needs and no funds to purchase any major equipment or even to replace and properly repair the irrigation water line on the north end of the old section. Right now it is just a patchwork of repairs rather than being repaired properly.

Paul asked for a vote on the proposal to be after reviewing the current income statement and the proposed budget.

FINANCIAL REVIEW

Justin reviewed the current income statement for January through November 2015 line item by line item.

Justin reviewed the proposed budget for 2016 line item by line item. If the property tax increase passes the capital improvements for 2016 will be to asphalt the roads on each side of new section known as West Block 6. There is also a budgeted increase to the fund balance of \$2,100.

The roof on the maintenance shop needs to be replaced and the main irrigation line that runs east and west across the north end of the old section needs to be replaced. There are several different options being considered for the old irrigation line replacement project. One thought is a company from Logan can actually come in and coat the existing pipe with a plastic type material that turns very hard. Another option is to pull a new line in while the old line is being pulling out. Several different options will be considered with the last option being to open cut a new trench across the roads and entire north end of the old section.

Jeff mentioned fencing can be installed over time as well. A reserve needs to be built in case of an emergency as well.

CONTINUED DISCUSSION AND POSSIBLE APPROVAL OF RESOLUTIONS 2015-1.

A motion to adopt Resolution 2015-1, A RESOLUTION ESTABLISHING A PROPERTY TAX INCREASE FROM 0.000131 TO 0.00032 FOR THE PURPOSE OF FUNDING THE MAINTENANCE AND EXPANSION OF THE RICHMOND CEMETERY, was made by Kevin, seconded by Denise and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler
No Vote: None

PUBLIC HEARING, NO SOONER THAN 6:15 P.M., ON THE CEMETERY DISTRICT BUDGET FOR THE CALENDAR YEAR PERIODS 2015 AND 2016.

A motion to close the regular board meeting and open the public hearing was made by Denise, seconded by Amy and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None

The public hearing opened at 7:09 P.M.

There were not any residents in attendance.

A motion to close the public hearing and reopen the regular board meeting was made by Amy, seconded by Paul and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None

The public hearing closed at 7:10 P.M.

DISCUSSION AND APPROVAL OF THE 2016 BUDGET AND ADJUSTMENTS TO THE 2015 BUDGET.

A motion to approve the 2016 budget and adjustments to the 2015 budget was made by Kevin, seconded by Denise and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None

2016 APPROVED BUDGET

REVENUE

Property Tax	\$60,000
Fee In Lieu	1,850
Burial Fee	12,000
Plot Purchase	5,000
Interest	150
Total Revenue	\$79,000

EXPENSE

Wages	\$25,000
Benefits	5,200
Advertising	100
Dues & Subscriptions	100
Office Supplies	750
Maintenance & Repair	15,000
Utilities	2,500
Gasoline & Oil	2,200
Grave Digging	4,000
Auditor	3,000
Bonds & Insurance	2,100

Irrigation Water Fee	1,200
Sundry	750
Capital Improvements	15,000
Transfer to Fund Bal	2,100
Total Expense	\$79,000

APPROVAL OF WAGES AND STIPENDS FOR 2015 AND 2016.

Justin informed the board the stipends paid to the board members in 2014 was \$50 each and the chairman received \$100. Chris is paid a semi-monthly wage of \$260 and Justin is paid \$100 per month. The city has a contract with the district in regards to the maintenance workers wage and 40% of the cost of the wage paid to Yumi Collins and Shane Lewis is paid by the cemetery district.

Paul felt Chairman Young should be paid more than \$100 and felt \$200 would be appropriate this year. Amy concurred.

Jeff mentioned this board is different than any other board he serves on as so much emotion is involved in the cemetery. Paul mentioned a veteran had attended the public hearing and voiced his concerns and the grounds need to continue to be in tip top condition as people are watching and will expect even more now they are paying higher property tax.

Denise felt Justin should be paid more than \$100 per month. Jeff concurred and mentioned the audit is much more intense than he expected and there are many variables that are included; not just financial information. Jeff mentioned the new online database will be live soon and the workload for Chris and Justin will increase as they have to now keep the database up to date as well.

Justin mentioned that Yumi Collins and Shane Lewis are each paid \$14.42 per hour by the city and then the district pays a portion, 40%, of their total wage semi-monthly.

Jeff felt the current grounds keeping staff was doing a great job as he had observed how dedicated they are over the last several months. Yumi and Shane take great pride in their work.

Paul did not feel a wage increase would be appropriate in the same year a property tax increase was passed. Jeff concurred.

Jeff felt the employees should receive a raise in the future as their workload increases but this year should be left the same.

Kevin mentioned he felt Justin's wage of \$100 per month was low but felt the stipend amount of \$50 to the board members was appropriate. Kevin was donating his time to be on the board and not doing it for any financial compensation. Denise agreed.

Kevin stated he did not have a problem giving a higher Christmas bonus to Chris and Justin.

Denise mentioned she thought Chris's wage of \$260 semi-monthly was low as well but was not in favor of a wage increase this year.

Paul suggested Jeff be paid \$200 this year for a stipend and all the other amounts stay the same.

Justin suggested the Christmas bonus amounts and wages stay the same and not be increased as it would not be appropriate in a year when taxes are raised.

Denise asked for a discussion/line item at the next budget meeting to discuss wages of the district's employees.

A motion to approve the following wages, stipends and Christmas Bonuses for 2015 was made by Paul, seconded by Amy and the vote was unanimous.

Chairman Jeff Young a stipend of \$200

Kevin Graham, Paul Thatcher, Denise Allen, Amy Sadler a stipend of \$50

Wages: Justin Lewis \$100 per month, Chris Purser \$260 semi-monthly

Christmas Bonus (Net): Justin Lewis and Chris Purser \$500 each.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None.

PRESENTATION ON THE NEW SECTION; SPECIFICALLY WEST BLOCK 6.

Justin showed the board a map and layout of the new section known as West Block 6. The new section will contain approximately 320 plots. Special care was taken to make the plots starting at the south end are far enough north to avoid an issues with tree roots from the big pine trees that line the east west road on the north end of the old section.

Eventually, a new road will be installed on 300 North from 500 East going west to the bottom of Phase 2 of the Cherry Creek Heights P.U.D. Since the exact location of the new road is unknown significant space was left on the north end of West Block 6. Some additional plots might be allowed at a future time after the new 500 North road has been completed.

The roads on the sides of the new section are currently road base but will be paved in 2016. The north end of the section will not be paved but a hard surface will be installed. The reason for not paving the north end is it is unknown at this time where the new city road will be and the board does not want to waste funds for asphalt that might be ripped up at a future date.

Over many years or decades the entire new section will be developed and consist of 12 new sections with approximately 320 plots per section.

DISCUSSION AND POSSIBLE VOTE ON THE HEADSTONES THAT WILL BE ALLOWED IN WEST BLOCK 6.

Jeff felt with the property tax increase being passed earlier in the meeting the additional funding would help to provide care for out-of-ground headstones in the new section. Out-of-ground headstones should be allowed in the new section at this time in Jeff's opinion.

Kevin agreed with Jeff's comments but felt the board should consider in a year the option of charging a lower fee for in-ground headstones and a higher fee for out-of-ground headstones. Denise agreed and felt a lower fee in the future would be appropriate for in-ground headstones.

The consensus of the board was to allow for out-of-ground headstones in the new section of the cemetery grounds; specifically West Block 6.

BOARD MEMBER REPORTS

Amy thanked everyone for their willingness to serve and be good stewards of the grounds.

There were not any additional comments from the board.

CHAIRMAN REPORT

Jeff thanked the city staff and grounds staff for a great year. Denise concurred with Jeff's comments and stated it was the first year she has not received any negative calls around the Memorial Day weekend.

Jeff thanked the board for their willingness to serve and that they were able to review hard and sensitive topics and have a good meaningful discussion before decisions were made.

Jeff informed the board the next planned meeting would be in December 2016 but the board can schedule a meeting at any time but the December meeting is mandatory because of the requirement to pass a new budget.

Jeff mentioned new signage would be posted this year clarifying timing and what is allowed during the Memorial Day weekend and when items would be removed. Denise was thankful the shepherd hook issue from a couple of years ago had not been an issue this year.

Paul asked if there were any further concerns with the gentleman that issued a complaint about a headstone being damaged last year? Jeff stated he had spoken with the person a long time ago and read a blog on the internet but there had not been any conversation with the person since that time. Old pictures showed the grave in question did have some damage from many years ago and who did the damage and when the damage was done cannot be determined.

The person calling with the complaint wanted the district to pay for a new headstone with the monetary funds set aside in a special fund for this purpose. The Richmond District does not have such a fund and funds are not available for headstone replacement.

A motion to adjourn at 7:48 P.M. was made by Denise, seconded by Amy and the vote was unanimous.

Yes Vote: Graham, Young, Thatcher, Allen, Sadler

No Vote: None

RICHMOND CEMETERY MAINTENANCE DISTRICT

Jeffrey D. Young, Chairman

ATTEST:

Justin B. Lewis, Recorder

**RICHMOND CEMETERY MAINTENANCE DISTRICT MEETING
6 West Main
Richmond, Utah 84333**

AGENDA

Public Notice is given that the Richmond Cemetery Maintenance District will meet in a regularly scheduled meeting at 6 West Main, Richmond, Utah on Thursday, December 10, 2015. The meeting will begin at 6:00 P.M.

Welcome and Opening Ceremonies by Board Member Allen

1. Approval of the minutes from the November 19, 2015 meeting.
2. Discussion and approval of cemetery district fees for 2016.
3. Discussion and possible approval of Resolution 2015-1, a Resolution adopting the proposed property tax increase for the district.
4. Financial Review
5. Public Hearing, no sooner than 6:15 P.M., on the Cemetery District Budget for the calendar year periods of 2015 and 2016.

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6. Discussion and approval of the 2016 budget and adjustments to the 2015 budget.
 7. Approval of Wages and Stipends for 2015 and 2016.
 8. Presentation on the new section; specifically West Block 6.
 9. Discussion and possible vote on the headstones that will be allowed in West Block 6.
 10. Board Member Reports
 11. Chairman Report
- Adjournment