

November 12, 2024, Agenda

Board of Directors Meeting 7 p.m. located at 7740 W. 900 S. West Warren UT 84404.

Brent called the meeting to order at 7:09 p.m. Brent Wayment, Ryan Rogers, Duncan Murray, Amy Coleman and Steve Davis were present. Brent started with the budget items.

1- Approval of October Meeting Minutes-Board

- a. Amy will follow up with Jace to see if he measured the corner lots for the digital mapping, so they can be accurately marked in Cemify. The sprinkler concerns will be addressed again in the spring.
- b. Once Cemify is published for public view, Amy should be able to post notices. A .gov account may no longer be needed. Duncan motioned to table the motion; to move forward with using go daddy as the domain server host. Brent seconded the motion; thus, the motion carried.
- c. Duncan motioned to approve the minutes as written, with the exception of tabling the .gov account. Ryan seconded the motion; thus, the motion carried.

2- October Monthly Activity-Amy

- a. Plots updated/Notarization of plot sales-Duncan
 - i. There was one plot sale to Guy Harbertson and a transfer that was missed to Brad Carlin.
- b. Digital Updates
 - i. Amy showed the board the website, information that has already been posted, and the different functions. It is not currently live because not all the information has been input. Amy is using the index to input owners, cross-referencing those with certificate of sale documents and transfer request records. She will then add the burials from the index cards.

3- Maintenance Updates and Procurement Items – Jace

- a. Brent and Ryan had a disagreement about the way that plots were dug. Ryan fixed a grave that was dug wrong. Ryan was concerned about there being a conflict of interest with Jace and offered to resign. Brent was happy the grave was dug correctly. Brent announced that he will be resigning due to health concerns. He does not want to leave any open projects like Cemify. The resignation is not immediate.
- b. The cemetery looks as good as it ever has. Brent and Duncan felt like Ryan checking Jace's work was a good balance to ensure quality. Ryan is trying to give Jace positive feedback and encouragement to improve.
- c. Donlee was worried Scott Willson was in the wrong spot. Ryan verified that he was in the correct place and fixed the sod.
- d. Amy will follow up with Jace to let him know that he needs to save the items in the box by the building vs throwing them away. Ryan will place the box at the cemetery.

4- Trash Services Updates- Duncan

- a. The contract with Republic Services is poorly worded; however, Duncan reported that the agreement is binding. In January, the board will notify Republic Services that the cemetery will not be renewing the contract. The cemetery will finish out the term. Duncan motioned to send out a letter at the end of January stating the cemetery will not be renewing the services. Brent seconded the motion; thus, the motion carried.

5- Proposed By-Laws Review for Approval- Board

- a. Duncan brought the changes made to the by-laws. He reviewed all the changes from the past several meetings. He added numbers for organizational purposes and a few clarification statements.
- b. Duncan will add to section 9.1 the words "from graves or cemetery property."
- c. Ryan motioned to approve the by-laws as written with the additional words added to section 9.1. Duncan seconded the motion; thus, the motion carried. Duncan will send Amy the digital copy and she will add the fee schedule to it.

6- 2024 Budget Amendment-Steve

- a. Steve created budget numbers based on the updated quarterly expenditure report and the figures the board proposed for 2025. Steve presented the budget in the form required by the state. The current form reads as adopted but needs to be changed to proposed. The revenue is up overall. Legally the cemetery is not supposed to purchase anything over the adopted budgeted amount. A budget amendment (with an advertised open budget notice) must be approved by the board before spending additional funds. Amounts can be moved between line items, if the cemetery is operating within the total budget for the year. The board must amend the budget formally if exceeding the amount budgeted.
- b. Steve reviewed the budget numbers for the general and capital projects funds. Steve reminded the board that they need to have a plan in place for funds that are being saved in capital projects. The cemetery does not need to have concrete estimates, just a general idea/wish list that they are building funds for, i.e. development or equipment purchased. The capital projects account does not have a fund balance. The state raised the general fund balance amount from one year property tax to the annual budget plus one year property tax.

7- 2025 Open Meeting Budget Proposal-Board

- a. Anything over \$5,000 can be labeled a capital projects fund. Steve recommended setting the tentative budget and amended budgets during this meeting and posting a notice to adopt the budgets in the December meeting.

- b. Steve amended the budget amounts on the form distributed. The amendment can take place at the same time as the budget meeting.
- c. Amy will post the budget numbers along with public notice of the December meeting to ensure compliance with the state requirements.
- d. Capital projects funds can cover any piece of individual equipment over \$5,000 or multiple items/supplies labeled under one category (i.e. the cemetery mapping project) totaling at least \$5,000.
- e. If the cemetery is under the budget amount, they do not have to do an amendment.
- f. At the end of last year, the cemetery had \$117,000 in the general fund and \$93,000 in the capital projects fund. The large transfer to the capital projects fund was to bring the general fund balance down, within state requirements.
- g. Duncan motioned to schedule a public hearing date to amend the 2024 budget on December 10, 2024. Ryan seconded the motion; thus, the motion carried.
- h. Ryan motioned to schedule the public hearing to adopt the 2025 budget on December 10, 2024. Duncan seconded the motion; thus, the motion carried.
- i. Amy will post the notices, budget proposals, and agenda items on the cemetery board and public notice website.
- j. Contract services is one of the areas where the cemetery exceeded the budget for 2024. The board discussed raising contract services for 2025. In addition to creating a line item for burials. The new budget requirements allow the general fund balance to be higher. The cemetery can be under budget without having to make an amendment to meet those requirements.
- k. Ryan motioned to increase contract services \$5,000, making the proposed amount \$25,000, and transferring \$5,000 less to capital funds. Duncan seconded the motion; thus, the motion carried.

8- Self-Evaluation Form- Board

- a. Brent and Amy met to fill out the form. The board reviewed it. Self-evaluation form is a yes or no questionnaire. Ryan signed it.

9- Fraud Risk Assessment Form- Board

- a. To be at low risk for fraud the minimum points allowed are 355. The cemetery received 395/395.
- b. Duncan brought the Fraud Risk Statement. The board reviewed and signed it. Amy will get the forms submitted.

10-Other Business

- a. Mail
 - i. Cemify has turned over the website to the cemetery, making the annual fee due.
 - ii. Weber County property tax notice reviewed.

b. Checks

- i. There were checks to be signed for Weber County Corporation, Warren West Warren Water Improvement District, Rocky Mountain Power, Republic Services, Jace Marriott Excavation, Amy Coleman and Cemify.

c. Board Member Comments-Changed from Miscellaneous

- i. There have been a lot of changes this year. The board raised rates and hired new employees thus the community has been watching how the cemetery has been taken care of.
- ii. Guy is still concerned about the crack in his parents' headstone.
- iii. Jace wants to purchase another ground protection mat to lay the sod he removes when opening a grave. He would be able to place the mat near the site, stack the sod, attach it to a rope and drag the mat out of the way. When he closes a grave, he can drag the mat back and replace the sod, keeping the sod more intact. The board agreed.

d. Duncan motioned to Adjourn the meeting. Brent seconded the motion. The meeting was adjourned at 8:41 p.m.