Winters Cemetery District

Board of Trustees Regular Meeting Minutes
Wednesday, June 10, 2026

1. **Call to Order-**
   Chairman Sandoval called meeting to order at 8:59 A.M.

2. **Roll Call of the Board -**
   Present: Chairman Lucrecia Sandoval, Vice-Chair Sheila Carbahal, Trustee Dennis Kilkenny, Trustee Tim Bozarth and Trustee Joe Bristow
   Absent: None

   Also in attendance - Board Clerk/Manager Eric McDermott & Foreman Nick Glide

3. **Agenda Item #3 - Approval of Agenda:** Chairman Sandoval called for a motion to approve agenda. Trustee Kilkenny made motion to approve meeting agenda, 2nd by Trustee Bozarth.

   With no further discussion, motion carried with all ayes.

4. **Agenda Item #4 – Public Comments:** Chairman Sandoval opened the meeting to public comments. Seeing no public in attendance, public comments closed.

5. **Agenda Item #5 – Consent Calendar:**
   A. Approval of May 13th Regular Meeting Minutes
   B. Approval of May 27th Special Meeting Minutes
   C. Approval of May Submitted Claims and Revenues Reports
   D. Approval of May issued Burial Rights Certificate #1755
   E. Approval of Pre-Signing Burial Rights Certificates #1758-1760
   F. Approval of BB&K Annual Rate increase
   G. Approval of Nigro & Nigro Audit Engagement Letter
   H. Review of Financial Reports: YTD Budget Report, Unassigned Fund Balance transfer to Capital Acquisition account, Endowment Fund transfer from County Treasury to Stifel, and Refundable Deposit Report

   Chairman Sandoval called for a motion to approve the Consent Calendar. Trustee Kilkenny made a motion to approve Consent Calendar, 2nd by Trustee Bristow.

   - Trustee Carbahal requested copy of current Fiscal Year budget.
   - Trustee Kilkenny requested new Unassigned Fund Balance (after last month's transfer) and the projected balance post year-end. Manager provided requested information and advised that the year-end balance forecast should be within a few thousand dollars.

- Trustee Kilkenny asked for confirmation on balance transfers and Capital Acquisition Fund Balance. Manager confirmed transfers and provided Fund Balance totals.

With no further discussion, the motion carried with all ayes.

6. **New Business**

A. **Approval of Investment Policy Amendment #001 –** Motion by Trustee Kilkenny to approve Amendment #001 of the Investment Policy, 2nd by Trustee Bozarth. Trustee Carbahal inquired into the changes. Manager advised there were some changes in the Health and Safety code noting Section 1.0 & 2.0 but that the most significant change was the allowable investment instruments classifications for Government Agencies.

With no further discussion, the motion carried with all ayes.

B. **Appointment of Investment Committee Treasure, member at-large and Administrator for Fiscal Year 2026-2027 –** Motion by Trustee Bristow to appoint Vice-Chair Carbahal as Member at-large, Trustee Kilkenny as Treasure, and Board Clerk McDermott as Administrator, 2nd by Trustee Bozarth.

With no further discussion, the motion carried with all ayes.

C. **Approval of Property Purchase –** Motion by Trustee Kilkenny to purchase property at 27550 County Road 88 (20-Acre Parcel) in the amount of $795,000 plus closing costs from Capital Acquisition and Improvement (account #304012), 2nd by Trustee Bristow. Discussion: Building, well, easement, perc test and septic, zoning, upkeep and maintenance, and seller's terms. Additional due-diligence of property to be performed by Manager. Chair Sandoval noted insurance concerns and asked Manager to check into insurance coverage and cost. Trustee Kilkenny asked Manager to ensure there were no liens or property tax liabilities. Board in agreement with 60-day time frame from the date of close for seller to move out equipment. Seller renting back shop and yard area not in Cemetery's best interest at this time.

With no further discussion, the motion carried with all ayes.

D. **Closed Session –** Chairman Sandoval announced Board will be entering into closed session per Code Sec 54957.6 for Manager's review and employee compensation evaluation discussions. Chairman Sandoval asked all public and staff to exit for closed session at 9:36 A.M.

Open Session – Chairman Sandoval announced Board is in open session at 10:10 A.M. and called for a motion on action taken in closed session. Motion made by Trustee Kilkenny to approve the Compensation and Benefit chart and advance employees (in their respective positions) to the 7/1/2026 step chart pay scale (based on successful evaluation reports) including a one-time bonus for the Manager in the mount of $5,000, Foreman in the amount of $2,500 and Groundsman in the amount of $500, 2nd by Trustee Bozarth. Trustee Kilkenny questioned the Manager on the budget impact of the payout. Manager advised it is not in the current year's budget (FY25-26) but that FY26-27 budget could accommodate the added expense. Manager questioned the withholdings, i.e. employee/employer split as regular compensation, for purposes of reporting to County and Payroll processor. Trustee Carbahal noted percentages of withholdings noting it shouldn't be an issue. Agreement to process as regular withholdings and to accrue expense from Fiscal Year 2026-2027 budget.

With no further discussion, the motion carried with all ayes.

E. **Part Time/Temp Labor –** Chairman Sandoval questioned the need for extra help. Manager expressed desire to hire two people to help move the retaining wall stones into place rather than our groundsman. Manager advised that he has managed summer work programs with high school students with work permits. Trustee Carbahal counseled Manager to check with YCPARMIA relating to work-comp and any insurance conditions or limitations. Trustee Kilkenny questioned the amount of hours and cost for the project. Manager advised 40 hours estimate over the course of a few weeks at a minimum wage rate, also noting temp help was included in FY26-27 budget. Chairman Sandoval questioned if Board needed to approve extra help as it was within the Manager's scope. Board left at Manager's discretion, no consent/approval required.

F. **Approval of Fiscal Year 2026-2027 Budget –** Chairman Sandoval called for a motion to approve FY26-27 Budget. Trustee Bristow made a motion to approve FY26-27 Budget for the Winters Cemetery District, 2nd by Trustee Bozarth. Vice-Chair Carbahal questioned the year-over-year increase in Maintenance-Building Improvements. Manager advised there is approximately $5,000 for tree trimming and he would like to plant new trees behind the retaining wall once completed. Trustee Kilkenny questioned the difference in the Estimated Available Fund Balance @ July 1, 2026 and the Budgeted figure. Manager advised that the Total Appropriations for FY26-27 are estimated to be $43,000 higher than expected revenues and the shortfall is being supplemented with available funds from FY25-26 year-end. Trustee Kilkenny followed up inquiry into the impact to the Unassigned Fund Balance. Board Clerk clarified the Unassigned Fund balance to be $30,035 (Balance sheet figure as of May 27, 2026 meeting) from the estimated year-end Unassigned Fund Balance on the proposed FY26-27 Budget. Manager apologized for the confusion between "Estimated Fund Balance Available @ July 1, 2026" as listed on the FY26-27 budget and the actual Fund Balance (after transfer to Capital Acquisitions) as was reference at the beginning of the meeting. Manager advised that the actual Unassigned Fund balance for FY26-27 won't be available until the county performs their year-end reconciliation functions, but that the Board could move funds from

Unassigned into Reserve accounts by consent and not a Budget Amendment Resolution if funds are available. Manager rephrased stating any and all expenditures had to be budgeted and approved, e.g. property purchase, but that balance transfers between unassigned and reserves did not affect the budget and thus Board consent during a regular meeting was sufficient. Vice Chair Carbahal requested amendment to motion to include "total financing sources for Fund 7025 in the amount of $1,495,410" and Fund 7026 (Endowment Fund) "total financing source of $17,000" as per County requirements.

Board Clerk restated motion from Trustee Bristow to reflect, "Motion to approve Winters Cemetery District Fiscal Year 2026-2027 Budget for Fund 7025; Total Financing Sources and Financing Uses equal to $1,494,712.00 and for Fund 7026; Total Financing Sources of $17,000.00," 2nd by Trustee Bozarth.

With no further discussion, motion carried with all ayes.

7. **Existing Business:**
   A. No pending business to discuss.

8. **Information items:**
   A. Staff Reports:
      i. Grounds Foreman:
         - Reported on spreading of grass fertilizer on the cemetery lawns noting Turf-Gro.
         - Also spread a post-mergent herbicide to suppress weeds and dandelions in older sections.
         - Worked on retaining wall building up and leveling base with aggregates and began laying first level foundation.
         - Replaced tires on the John Deere F-1145 tractor
      ii. Manager's report:
         - Burial activity
         - Review and assessment of Cemetery Software – CemSites
         - Review and assessment of Streamline Website updates and functionality
         - Enlisted and trained volunteer to map Section 8 and input into LegacyMark mapping software
         - Investment Policy updates and amendments
         - Pre-Memorial Day flag placements, 506 flags placed on venterans graves by over 20 volunteers. Memorial Day event was a huge success
         - Real Property Negotiator engagement

B. Correspondence
   i. County Fiscal Year-End Closing Procedures and Cutoff dates
   ii. City of Winters Memorial Day Proclamation presented to Trustee Bristow
   iii. Travis Tailwinds front-page feature of Winters Cemetery Memorial Day Event
   iv. Public Cemetery Alliance (PCA) Annual Conference
   v. Calendar of Events
      - Trustee Bristow inquired into 4th of July Holiday and opening Cemetery on Friday the 3rd of July.
      - Manager out 6/29 – 7/1 at CSDA GM Leadership training
      - Manager taking 7/2 off as vacation day

9. Board Comments

A. Trustee Kilkenny expressed interest in attending PCA conference in Grass Valley on July 30-31 2026.
B. Gail Wingard's service discussion and request for Board Member's attendance.
C. Trustee Kilkenny commented on his on-site visit to the property and his approval of the location and overall layout of the landscape.
D. Trustee Carbahal confirmed that the olive trees on Cemetery Drive belong to the Cemetery and that there should be documents in our files to that effect.
E. Trustee Bristow inquired about the proposed Marquee and any communication with Donie Whitworth and the possibility of a Capstone Project.
F. Trustee Kilkenny questioned the headstone deposit policy. Requested the report be brought back to the committee for review.

10. Adjournment

A. With no further business, Chairman Sandoval called for a motion to adjourn at 10:50 A.M. Trustee Bozarth made motion, 2nd by Trustee Kilkenny.

   Motion carried with all ayes.

Under penalty of perjury, I swear the Agenda Notice was posted on the Cemetery website, the Winters Post Office and the District office front door by the 6th day of June 2026.

Eric McDermott, Board Clerk

Board of Trustee approval of June 10, 2026 regular meeting minutes:

Sheila Carbaha

Eric McDermott, Board Clerk Approval

E. McDermott

Date 7/8/2026