



**SMARTSVILLE CEMETERY DISTRICT**  
**Yuba County Government Center, Board Chambers**  
**915 Eighth Street, Suite 109A**  
**Marysville, California**

**AGENDA**

**SPECIAL MEETING**  
**APRIL 24, 2018 – 8:30 A.M.**

**CALL TO ORDER: Welcome. As a courtesy to others, please turn off cell phones or other electronic devices which might disrupt the meeting. Thank you.**

- I **ROLL CALL** – Directors Vasquez, Leahy, Lofton, Bradford, Fletcher
- II **PUBLIC COMMUNICATIONS: Any person may speak about any subject of concern within the jurisdiction of the District which is not on today’s agenda. The total amount of time allotted shall be limited to a total of 15 minutes and each individual or group will be limited to no more than 3 minutes. Prior to this time, speakers are requested to fill out a “Request to Speak” card and submit it to the secretary.**
- III **ACTION ITEMS**
- A. Approve meeting minutes of February 27, 2018.
- IV **PUBLIC HEARING – FINAL BUDGET FISCAL YEAR 2017/2018**
- A. Hold public hearing to consider and adopt Budget for Fiscal Year 2017/18.
- V **BOARD AND STAFF MEMBER REPORTS**
- VI **ADJOURN**

The complete agenda, including backup material, is available at the Yuba County Government Center, 915 8<sup>th</sup> Street, Suite 109 and [www.yuba.org](http://www.yuba.org). Any disclosable public record related to an open session item on the agenda and distributed to all or a majority of the Board of Directors less than 72 hours prior to the meeting are available for public inspection at Suite 109 during normal business hours. In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the Clerk of the Board's office at (530) 749-7510 or fax (530) 749-7353. Requests must be made two full business day before the start of the meeting.



# SMARTSVILLE CEMETERY DISTRICT

## MINUTES

**FEBRUARY 27, 2018 – 8:30 A.M.**

Call to order 8:32 a.m. with a quorum being present as follows: Directors Andy Vasquez, Mike Leahy, Doug Lofton, Gard Bradford, and Randy Fletcher. Also present were County Counsel Courtney Abril and Deputy Clerk of the Board of Supervisors Rachel Ferris. Chair Fletcher presided.

I ROLL CALL – Directors Vasquez, Leahy, Lofton, Bradford, Fletcher – Director Bradford absent

II PUBLIC COMMUNICATIONS: None

III ACTION ITEMS

A. Approve meeting minutes of November 14, 2017.

MOTION: Andy Vasquez SECOND: Doug Lofton

AYES: Andy Vasquez, Mike Leahy, Doug Lofton, Randy Fletcher

NOES: None ABSENT: Gary Bradford None ABSTAIN: None

IV CLOSED SESSION: The Board retired into closed session at 8:34 a.m. and returned at 9:07 a.m. with all members present including Director Bradford.

Director Bradford joined closed session at 8:50 a.m.

A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION. Significant exposure to litigation pursuant to Government Code §54956.9(2) (d) – One case – Direction was provided to staff

V ADJOURN: 8:42 a.m.

\_\_\_\_\_  
Chair

ATTEST: RACHEL FERRIS  
Secretary, Clerk of the Board of Supervisors

\_\_\_\_\_

Approved: \_\_\_\_\_

## SMARTSVILLE CEMETERY DISTRICT

**TO:** Board of Trustees, Smartsville Cemetery District

**FROM:** Yuba County Administrative Office, Leanne Link, Deputy County Administrative Officer (Extra Help)

**SUBJECT:** Adopt FY 2017-18 District Budgets

**DATE:** April 24, 2018

**NUMBER:** [Agenda item number]

### *Recommendation*

Adopt Smartsville Cemetery District budgets (Funds 610, 611, and 612) for FY 2017-18.

### *Background*

On September 12, 2017, the Yuba County Board of Supervisors adopted a resolution appointing itself to be the Board of Trustees of the Smartsville Cemetery District. At the time that the resolution was adopted, the District did not have an adopted budget. Today's action will appropriate District resources necessary for operation of the District through the end of the current fiscal year.

### *Discussion*

Smartsville Cemetery District is a special district in eastern Yuba County responsible for the operation and maintenance of specific public cemeteries within the District's boundaries. The board of trustees was comprised of three members, although two of the three seats had been vacant for an extended period of time. The last remaining trustee passed away in May, 2017. In the absence of a viable board of trustees, on September 12, 2017, the Yuba County Board of Supervisors held a public hearing and then adopted a resolution appointing itself as the board of trustees for the District.

At the time that the Board of Supervisors was seated as the board of trustees, the County was not in possession of any records relating to the district. In late 2017 and early 2018, the district was able to get 14 boxes of records from the estate of the last trustee. The records, however, did not include a budget for the current fiscal year. Therefore, it is necessary for the

board of trustees to adopt a budget to allow for expected expenditures within the current fiscal year.

*Fiscal Impact:*

The Smartsville Cemetery District has three funds within the County Treasury: An operating fund (Fund 610); an endowment fund (Fund 611); and a small fund noted as “Savings” (Fund 612). Anticipated revenue and requested appropriations for the individual funds are described below.

Smartsville Cemetery District (Fund 610)

At July 1, 2017, the District had a cash balance of \$4,679.96 in the County Treasury. This is assumed to be the beginning fund balance as there are no known current assets or liabilities as of the end of FY 2016-17.

Revenue: Total revenues for the District are estimated to be \$2,373. The District receives property tax apportionments that totaled \$857 in FY 2016-17. The tax revenue for FY 2017-18 is projected to be \$912 for the current year, based on receipts to date. The District anticipates interest revenue of \$50 in the current fiscal year and revenue of \$11 from a small state apportionment. The boxes of records received by the County included uncashed, stale-dated checks and money orders totaling \$1,950. Staff has recovered \$1,300 of these funds thus far and continues to pursue recovery of the remainder. As a result, Miscellaneous Revenue is conservatively estimated at \$1,400.

Appropriations: Appropriations in the amount of \$5,100 are requested for FY 2017-18. Liability Insurance is requested at \$1,000, although the actual cost is unknown at this time. The appropriation for Professional Services is requested at \$4,000. Since the District has not had an audit completed by an outside auditing firm, that cost is anticipated to be incurred in the current fiscal year. This line item also includes anticipated costs for maintenance and staff time to update District records. An appropriation of \$100 is requested for Supplies.

The excess of appropriations over revenue is \$2,727, requiring the use of fund balance. Remining fund balance in Fund 610 at the end of FY 2017-18 is estimated at \$1,953.

Smartsville Cemetery District Endowment (Fund 611)

At July 1, 2017, the Endowment fund had a cash balance of \$3,621.88 in the County Treasury. This is assumed to be the beginning fund balance as there are no known current assets or liabilities as of the end of FY 2016-17.

Revenue: The Endowment receives interest apportionment, which is estimated at \$40 based on the revenue received to date. Miscellaneous revenue of \$150 is estimated based on recovery of

stale-dated checks noted in the section above. Total revenue is estimated at \$190 for the fiscal year.

Appropriations: An appropriation of \$500 is requested for professional services in the event that maintenance services are needed. Use of funds within an Endowment Fund are highly restricted by law. Therefore, this appropriation will only be used if necessary services meet the endowment requirements.

The excess of appropriations over revenue is \$310, requiring use of fund balance. Fund balance in Fund 610 at the end of FY 2017-18 is estimated at \$3,312.

Smartsville Cemetery District Savings (Fund 612)

At July 1, 2017, the fund had a cash balance of \$334.12 in the County Treasury. This is assumed to be the beginning fund balance as there are no known current assets or liabilities as of the end of FY 2016-17.

Revenue: Revenue from interest in this fund is estimated at \$4 based on receipts to date.

Appropriations: No appropriations are requested.

Fund balance in Fund 612 at the end of the current fiscal year is estimated at \$338.

Attachment:

(Please attach the budget worksheet from the Auditor-Controller)

Smartsville Cemetery District  
Fund 610 - Operating Fund Proposed Budget FY 2017-18

REVENUE

Fund	Account	Name	Actual FY 2016-17	Act to Date 2017-18	Est. 2017-18	Proposed 2017-18
610	0000-311.01-00	Property Taxes / Current Secured Taxes	804.43	431.38	860	860
610	0000-311.02-00	Property Taxes / Current Unsecured	30.88	-	31	31
610	0000-311.03-00	Property Taxes / Prior Secured	-	-	-	-
610	0000-311.04-00	Property Taxes / Prior Unsecured	0.78	-	-	-
610	0000-311.04-00	Property Taxes / Supplemental	20.89	-	21	21
610	0000-351.30-00	Use of Money & Property / Interest Earned	45.18	14.07	50	50
610	0000-361.60-00	State H.O.P.T.R.	11.06	-	11	11
610	0000-371.98-99	Miscellaneous / Miscellaneous	-	-	1,400	1,400
		Total Revenue	<u>913.22</u>	<u>445.45</u>	<u>2,373</u>	<u>2,373</u>

EXPENDITURES

Fund	Account	Name	Actual FY 2016-17	Act to Date 2017-18	Est. 2017-18	Proposed 2017-18
610		Liability Insurance			1,000	1,000
610		Professional Services	-	-	4,000	4,000
610		Supplies	-	-	100	100
		Total Expenditures	<u>-</u>	<u>-</u>	<u>5,100.00</u>	<u>5,100.00</u>
610		Use of Fund Balance	(913.22)	(445.45)	2,727.00	2,727.00

Fund Balance	Beginning Fund Balance at 7/1/17	4,679.96
	Estimated FY 2017-18	(2,727.00)
	Est. Ending Fund Balance at 6/30/18	<u>1,952.96</u>

Smartsville Cemetery District  
Fund 611 - Endowment Fund Proposed Budget FY 2017-18

REVENUE

Fund	Account	Name	Actual FY 2016-17	Act to Date 2017-18	Est. 2017-18	Proposed 2017-18
611	0000-351.30-00	Use of Money & Property / Interest Earned	39.32	10.89	40	40
611	0000-371.98-99	Miscellaneous / Miscellaneous	-	-	150	150
		Total Revenue	<u>39.32</u>	<u>10.89</u>	<u>190</u>	<u>190</u>

EXPENDITURES

Fund	Account	Name	Actual FY 2016-17	Act to Date 2017-18	Est. 2017-18	Proposed 2017-18
611		Professional Services	-	-	500	500
		Total Expenditures	-	-	500.00	500.00
611		Use of Fund Balance	(39.32)	(10.89)	310.00	310.00

Fund Balance	Beginning Fund Balance at 7/1/17	3,621.88
	Estimated FY 2017-18	(310.00)
	Est. Ending Fund Balance at 6/30/18	<u>3,311.88</u>

