



**DRAFT**  
**CEMETERY SYSTEM BOARD OF TRUSTEES**  
**MINUTES OF VIRTUAL MEETING**  
**CITY OF FORT LAUDERDALE**  
**CITY HALL 7<sup>TH</sup> FLOOR CONFERENCE ROOM**  
**100 N. ANDREWS AVENUE, FORT LAUDERDALE, FL 33301**  
**THURSDAY, JANUARY 14, 2021 – 3:30 P.M.**

<b>Members</b>	<b>Attendance</b>	<b>Cumulative Attendance 03/2020 through 02/2021</b>	
		<b>Present</b>	<b>Absent</b>
Dennis Ulmer, Chair	P	5	0
Richard Kurtz, Vice Chair	A	3	2
Dr. Pamela Beasley-Pittman	P	5	0
Benjamin Dowers	P	1	0
Paul Gitnik	P	4	1
Chelsea Krebs	P	3	1
John Lilli	P	2	3
Fred Nesbitt	P	4	1
Michael Watson	P	5	0
Patricia Zeiler	P	4	1

**City Staff**

Stacy Spates, Cemetery Administrator  
D'Wayne Spence, Assistant City Attorney  
Susan Grant, Finance Director  
Linda Logan-Short, Deputy Finance Director  
Lucretia Penrow, Parks and Recreation  
Diana McDowell, Parks and Recreation  
Trevor Jackson, Parks and Recreation  
Carl Williams, Parks and Recreation  
Mark Almy, Parks and Recreation  
Jamie Opperee, Recording Secretary, Prototype, Inc.

**Guests**

Mark Hall, Truist (SunTrust)  
Kim Krause, Truist (SunTrust)

**1. CALL TO ORDER**

Chair Ulmer called the special meeting to order at 3:30 p.m.

**A. Roll Call**

**B. City Ordinance No. C-09-05, Quorum Requirement (Discussion)**

Roll was called and it was determined a quorum was present.

## **2. OLD BUSINESS**

### **A. Sunset Memorial Gardens Irrigation Automation Update (Discussion)**

Ms. Spates advised that three bids were received when the solicitation opened. There were some issues with the first bidder and apparently, the second bidder is not working out, so the Parks Division will rebid the services. There was a large gap between the second and third response in terms of pricing and there was no response from the second bidder who was awarded the bid.

Chair Ulmer questioned if Trevor Jackson, Parks Manager, wanted to add anything to the Sunset Memorial Garden irrigation. He also questioned if another RFP would be used or if the same one would be used and how long it would take.

Mr. Jackson stated that contract was cancelled for convenience and will be put back out to bid. He was not sure of the same RFP would be used and stated that he would follow up with Mark Almy, Parks and Recreation. Hopefully, they will get to the bottom of it so they can get irrigation at the cemeteries.

### **B. Cemetery Master Plan Projects Timeline (Discussion)**

Ms. Spates indicated that Trevor Jackson, Parks Manager, has developed a timeline for some projects related to recommendations to the Master Plan that have been discussed. He laid out 30, 60, 90, 120, and 180 within six months, which is all based on getting pricing, materials, etc. and there could be delays due to COVID-19. At the same time, they are taking care of interments and maintaining the four cemeteries.

Dr. Beasley-Pittman questioned who submitted the timeline.

Ms. Spates reiterated that Trevor Jackson submitted the timeline; he also oversees maintenance and burials. She shared that this Board was given an exemption for solicitation for cemetery mausoleums at the January 5, 2021 Commission meeting. This keeps them from having to go out for solicitation, waiting several months, and waiting for responses. Now, instead of coming up with industry averages, they can provide real numbers.

Chair Ulmer questioned if the Board needed additional information prior to scheduling the special meeting and if a date should be selected during this meeting.

Ms. Spates indicated that she would send the information in advance; she is waiting for pricing. Now that they do not have to go out for solicitation, if pricing is acceptable, it would be a matter of negotiating an agreement with the company. Regarding a date for the special meeting, she suggested the second or third week of February and noted it

would be easier to have the meeting on a Thursday at 3:30 p.m., so it is routine; she was open to the Board's availability.

Chair Ulmer mentioned the second Thursday in February at 3:30 p.m.; however, the Board members preferred Thursday, February 18, 2021 at 3:30 p.m.

Ms. Spates clarified the date and time and requested the Board make a motion.

**Motion** by Mr. Gitnik, seconded by Ms. Zeiler, to have a special meeting to discuss the mausoleum on construction and layout of Hedge Estates on February 18, 2021 at 3:30 p.m. In a roll call vote, the motion passed unanimously (9-0).

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Lilli, Watson, Dowers, Zeiler, Ulmer

Nays: None

### C. Cemetery Land Acquisition (Discussion/Motion)

Ms. Spates reported that Evergreen is close to being done and roads are going to be vacated to add some life to Evergreen. They are not worried about Lauderdale Memorial; however, there is a concern with Sunset. After the presentation in November, two lots were found north of North Wood Lawn Cemetery; the location and purchase price were listed in the packet. The current ordinance talks about Capital Improvement Projects and she questioned thoughts on being able to use funds accumulated, never from the Corpus Fund, but from income for the acquisition of cemetery land. This was a recent proposal, and the first thing Colliers came across, but there has not been any engagement into the purchase of these lots. It brings specs to the conversation of how the Board should go about this if they come across funds to be used. There is not enough money in the operation funds to be able to purchase the land.

Mr. Ulmer questioned if that was something the Board could do under the ordinance.

Mr. Spence stated the ordinance could be changed to allow it, but under the Board is not permitted to do so under the current ordinance. Municipal cemeteries are exempt from most of the regulations and the Florida Statute with regard to cemeteries, so there is nothing that prohibits a Trust from being expanded as long as the purpose of the Trust is the perpetual care and maintenance of the cemetery. A good guide would be language in the current ordinance regarding Capital Improvements, which is that the acquisition for these cemeteries be recommended by the Cemetery Board of Trustees, approved by the City Commission, and funded by the excess accumulated income of all years. That would not adversely affect the perpetual operation and maintenance in the cemetery system. That should also take into consideration the cost of maintaining and operating. The Trust is authorized by the ordinance and the authority for the Trust Fund is this ordinance; before voting the ordinance would have to be changed.

Mr. Gitnik commented that it appeared as if 104,000 square feet would be involved and questioned how many burial spaces that would generate based on a purchase price of \$1.9 million. That would have to be part of the ROI because it would be part of the justification.

Ms. Spates indicated it is a matter if the Board wants to stay in the business of having active burials; there is plenty of time at Lauderdale Memorial Park, but Sunset and Evergreen are only going to go so far. She did not know the answer to Mr. Gitnik's question.

Mr. Gitnik mentioned from a fiduciary standpoint that he understands the Board must continue if they want to be in the operation of a cemetery, but he would like to know that the ROI justifies the use of those dollars if they were used.

Ms. Zeiler questioned if the City would make sure there was a complete reimbursement for the entire price over the course of selling the plots so the investment could be returned to the Trust Fund for the perpetual needs of all the cemeteries if the property is to be owned by the City, not the Trust. She mentioned EPA clean up when people come in for research on historic properties and questioned if that was a consideration in this cost with the remediation for any of those harmful chemicals.

Ms. Spates advised it would be the same, it would be the 19% and the \$1.9 million is just the purchase; 19% would be received back on sales of the actual burial space or entombment. In terms of a complete reimbursement, the only thing required is 19%.

Mr. Gitnik assumed a Phase 2 would be done in environmental if it came back; he questioned if the Board could purchase the property.

Ms. Spates replied no. This issue came up in case they came across a piece of property that would be good to be utilized for the purpose of expanding their cemetery system. At some point, this must be discussed as to where funds would come from.

Ms. Zeiler questioned if they could also amend for the Capital expansions so the Trust would be reimbursed at 100% rather than 19%; that is a significant reduction of the Corpus of the Trust.

Ms. Spates commented that the State Statute only requires 10%.

Mr. Gitnik questioned if that money could be loaned to the City from the Trust and then paid back by the Trust. The property is approximately 2.39 acres.

Ms. Spates stated that was not going to happen. During previous conversations, the first thing that comes up is the Perpetual Care Trust Fund.

Mr. Nesbitt questioned if it could be done the same way as discussed about building the mausoleums, the City would take a mortgage out and the Board would pay of the interest over five or ten years as the lots were sold. It would be the same as financing the mausoleum.

Ms. Spates advised that was determined during the conversation she had with the Finance Director; it is not a viable option.

Mr. Gitnik questioned if there were enough funds to do the mausoleums and acquire property. He questioned if acquiring property would deplete the Corpus.

Ms. Spates emphasized the Corpus can never be touched. It is stated in the ordinance, "Funded with excess accumulated income from all years provided that the Finance Director has determined that such action ..."

Mr. Gitnik questioned how much excess income they have and how much is excess income and not Corpus.

Kim Krause, Truist, explained it is not necessarily income, but noted there is \$1.7 million, almost \$1.8 million in cash or cash substitutes in the portfolio. There is some liquidity available and the remainder of the portfolio is highly liquid to raise cash as needed.

Ms. Spates stated there is a Trust Fund Review document in the packet, and as of November 2002, the accumulated income is \$14,467,000. Currently, there is a little over \$17 million in the Corpus with an accumulated earning of \$14.5 million.

Mr. Gitnik again questioned if it would be possible for the City to take out a mortgage on the land and the cemetery system would pay off the mortgage and interest over a certain number of years as opposed to having to come up with \$2 million up front.

Susan Grant, Finance Director, advised that she did not know whether the City would do a loan for \$2 million. She mentioned the \$14 million and questioned if that was spoken for, as it would be one source.

Mr. Spence questioned if excess was the correct term.

Ms. Spates mentioned accumulated.

Mr. Gitnik commented that the ordinance says accumulated earnings and they can use accumulated income. He questioned if they were sure accumulated earnings did not include Capital gains.

Ms. Spates stated that was correct, they can only get income according to the ordinance.

Ms. Grant did not imagine it would be Capital gains given the fact most of the investments the City invests in are Treasury Bills, Corporate Bonds, etc.

Ms. Krause stated there should be gains because it is a balanced portfolio, roughly 50% Equity, 50% Fixed Income, and there have been significant gains from the Equity portion. Last year, there was \$1.4 million in unrealized gains for the year.

Ms. Spates indicated that in the past with other Capital Improvement projects, they have not expended all the money raised three or four years ago. Money was raised for projects like irrigation and some other big projects and they were able to liquidate. That is why there is so much cash sitting on hand now, so they could do the same thing moving forward. She did not think the Board should look forward to the City getting a loan on their behalf.

Mr. Gitnik wanted to make sure the \$14 million was truly the \$14 million and how much was income accumulated versus the total return. He noted they could borrow against the Trust fund and pay it back.

Ms. Spate reiterated that the Board could not borrow against the Trust Fund; that is not an option.

Mr. Nesbitt commented that the Director of Finance and Legal Counsel would have to look at this and come back with answers in February.

Chair Ulmer advised that the ordinance must be changed before a purchase could be done.

Mr. Spence reiterated that the ordinance would have to be changed.

Mr. Gitnik questioned why change the ordinance if the accumulated earnings and income portion is not as much as they think, since they already know those funds are needed for mausoleum construction in other projects.

Chair Ulmer agreed and noted that could be part of the discussion.

Ms. Zeiler expressed concern about the return of the Corpus and questioned if staff could look at the potential revenue from all those different things and make sure the 19% at least covers the investment.

Ms. Spates stated the sales help build. The fund continues to grow based on the investments, but they also contribute into the fund and that is how it continues to grow because of money deposited from sales. If there are no sales, there is nothing to deposit into the Trust fund.

Ms. Zeiler commented that they have to wait for 19% of future sales to accumulate in the account to return the \$2 million to the fund. She worries about the fund itself and noted that \$31 million for property being considered does not seem like a lot to her.

Mr. Gitnik mentioned another issue is if they purchase the property, it would not totally be for grave sites because there is no parking. At least part of that parcel would have to go toward addressing the parking issue.

Mark Hall, Trust, indicated that they cannot borrow from the Trust. He noted that the \$14 million is there for all the cemeteries in perpetuity, so they need to be careful. As a fiduciary, it is their job to say that money is there for a long time, not just for one cemetery, but for all of them. Many things come out of the Trust such as maintenance, and these things need to be considered.

Ms. Spates stated that the City Commission has the final say in terms of what the Board decides.

Mr. Gitnik requested a breakdown of how much of the accumulated earnings is income and how much is Capital.

Ms. Spates advised she is more than likely going to move forward with asking for the amendment and questioned if the Board needed to make a recommendation to the Commission about the amendment.

Mr. Spence explained that the Board is responsible for the rules and regulations, the Commission is responsible for the Code of Ordinances. The City Commission has the discretion to change the ordinance as they desire.

Carl Williams, Parks and Recreation, understood the hope of the Board would be to provide a recommendation to the Commission to ponder as to how they proceed with land for the cemetery.

Mr. Spence indicated that the cemetery system is considering the expansion of the system and everyone agrees it is necessary as part of the Master Plan objectives. Presently, the Declaration of Trust does not permit the Board to use the Trust funds for that expenditure because the ordinance prohibits that from happening. He believed the Board was asking for a positive recommendation to the City Commission to amend the ordinance to add to the list of allowable expenditure and the acquisition of land, so the Board would have the option of future purchases. He thought the language for Capital Improvements in the existing code is a good guide, which requires this Board provide a recommendation regarding the expenditure and that it is approved by the City Commission with further determination as to whether there is excess accumulated income from all years available to make the purchase. He thought those provisions provide enough protection for the purpose of the Trust, which is to prevent perpetual care and



maintenance of the overall cemetery system and will bring the Board back to the previous discussion. He did not think amending the code weakens the Board of Trustees in any way in their consideration or recommendations of purchasing future cemetery properties.

Mr. Watson requested clarification on the definition of income and if it includes Capital gains. He also would also like clarification on the accumulated income number and whether that is with regard to Capital gains and if that number includes both realized and unrealized gains or only realized gains.

Ms. Krause advised when SunTrust reports to the Board on an investment report that is one answer, but the way it is tracked for accounting purposes may be different.

Mr. Hall stated that during his experience, when projects are done that number has not been separated out. In 2011, Ms. Spates provided a spreadsheet, and it would be difficult to break out income and Capital Gains; that number has always been earnings. He suggested asking Mr. Spence if there was a definition of income within the City's ordinance.

Mr. Spence referenced a definition in Section 10-47(a)1 regarding income, which he read into the record. He noted there is not a definition for excess accumulated income.

Mr. Hall stated Corpus would be the 19% going into the Trust and the interest earned would be earnings.

Mr. Spence added that the clarification would be in the ordinance revision.

Mr. Gitnik commented they also need a clarification as to what the Florida Trust law says as far as what is income and what is Corpus.

Ms. Spates indicated that she would have Colliers at the next meeting if there is a property to purchase. This is not needed on the special meeting agenda because property is not being purchased at this time, but the Board needs to be prepared. This is a matter of the Board moving forward with amending the ordinance to include language in conjunction with the Capital Improvements.

Chair Ulmer questioned if the discussion about changing the ordinance needed to be a special meeting or if it could be part of a regular meeting. If the City Commission wants a recommendation from this Board, it must be an item on the agenda.

Ms. Spates advised that no special meeting was necessary, they are going to move forward with amending the ordinance whether a purchase or acquisition of land ever happens.



In response to Ms. Spates, Mr. Spence responded this could be taken care of under "Other Business".

Mr. Gitnik questioned why the Trust could not purchase the property rather than the City of Fort Lauderdale, so it would be an asset in Corpus of the Trust and not the City of Fort Lauderdale. He would feel much more comfortable if the titles were in the Corpus of the Trust.

Mr. Spence stated that language from the 1972 Trust tends to suggest that the properties are assets of the Trust and the 1991 Trust documents transferred all the properties to the existing Trust. He needs to conduct additional research as to what that means and why the title is in the name of the City.

Mr. Williams thought when looking at the cemetery system, all of them are assets that helped build the Corpus in totality based on the sales of operations at the cemetery. The idea behind this would be to get an idea as to how the Board would like to change or support the ordinance change to allow Trusts to spend dollars to purchase property.

Ms. Zeiler was willing to move forward today and suggested they stipulate that 100% of the fund should be repaid to the Trust.

Mr. Gitnik was willing to move forward because they were not making any commitment. He did not have a problem changing the ordinance and thought the problem was if the ordinance was changed, that they would have to determine how to allocate funds and where the allocations occur.

Dr. Beasley-Pittman agreed with changing the ordinance and thought the percentage should increase; perhaps the word "negotiable" could be used.

Mr. Nesbitt thought the Board should make a recommendation to the City Commission to amend the ordinance to allow the cemetery system to purchase additional property. They can look at how much the property would generate and how it could be financed in February and then decide.

Mr. Gitnik thought the Commission should know that the Board would like to make greater than 19%.

Ms. Grant stated they would have a full analysis of the past five years for the next meeting.

Mr. Nesbitt requested Ms. Grant include options for financing other than just direct money out of the funds. He would like to know how much could be generated through the sale of lots.

Ms. Spates questioned if the Board wanted to discuss this during the special meeting in

February or if they wanted to wait until the March meeting. Her concern was that she did not want this to get in the way because the mausoleum is the urgent need and that is immediate versus land; mausoleum revenue is needed.

**Motion** by Mr. Nesbitt, seconded by Mr. Watson, to recommend that the City Commission amend the ordinance to allow the purchase of additional property. In a roll call vote, the motion passed unanimously (8-0). Mr. Lilli left the meeting.

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Watson, Dowers, Zeiler, Ulmer

Nays: None

It was the consensus of the Board for Ms. Grant and Attorney Spence to have the requested information at the special meeting on February 18, 2021 at 3:30 p.m., so the Board knows how many dollars are available and when talking about the mausoleum costs, so they know how many dollars are going to them and how much is being utilized.

#### D. Scheduling of Ethics Training for Board Members (Discussion/Motion)

Chair Ulmer questioned whether Ms. Spates wanted to hold a special meeting for training.

Ms. Spates questioned if Attorney Spence had a preference of doing this in conjunction with a regular meeting or if it would require a special meeting.

Attorney Spence advised that it depends on the contents of the training. Typically, there is a Board and Committee Ethics Training done in conjunction with the Clerk's Office for all Boards and Committees, which is advisable rather than individual Committees and Boards setting up their own meeting for that type of training.

Mr. Gitnik questioned if they were planning to do training on a zoom meeting.

Ms. Spates stated that she could find out from the City Clerk if training would be held virtually and report back at the March meeting.

### 3. **NEW BUSINESS**

#### A. Welcome New Board Member Benjamin Dowers

Mr. Dowers introduced himself and stated that he was appointed to the Board by Commissioner Ben Sorenson. He is an attorney in Fort Lauderdale and has been a resident for almost ten years. He looks forward to contributing in any way he can.

#### B. Board Meeting Dates 2021 / November 2021 TBD (Discussion/Motion)

Ms. Spates reported that everything works except the November 11, 2021, so they need to come up with another date.

Mr. Nesbitt suggested moving the meeting to Thursday, November 18, 2021 at 3:30 p.m.

**Motion** by Mr. Nesbitt, seconded by Ms. Zeiler, to move the November 11, 2021 meeting to Thursday, November 18, 2021 at 3:30 p.m. By roll call vote, the motion passed unanimously (8-0).

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Watson, Dowers, Zeiler, Ulmer  
Nays: None

C. Approval of Meeting Minutes for 11/14/2020 (Discussion/Motion)

Chair Ulmer referenced Page 6, before the Communication to the City Commission, and wanted to add, "**Chair Ulmer asked if anyone wished to speak. Hearing none, they moved on with other business.**"

**Motion** made by Ms. Zeiler, seconded by Ms. Beasley-Pittman, to approve the November 14, 2020 minutes as amended. In a roll call vote, the motion passed unanimously (8-0).

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Watson, Dowers, Zeiler, Ulmer  
Nays: None

D. Trust Fund Investment Review – SunTrust Bank (Discussion)

Kim Krause clarified that SunTrust has changed their name to Truist. The merger between SunTrust and BB&T was effective December 2019, but it has taken some time to roll out and market the new name.

Ms. Krause provided a brief overview of the Investment Review through October 31, 2020 and noted the following highlights:

- Global Equity markets finished 2020 quite strong. The S&P, which is a Large Cap U.S. Stock Index, ended the year at 18.4%.
- Equities were up double digits in the fourth quarter.
- Earlier in the year, stay at home Stocks did well; Technology Stocks like Zoom, and Defensive Stocks, did well and were the leaders of the market.
- Towards the end of the year that leadership changed and some of the most beaten down sectors of the market and Stocks rallied significantly; some of the Value oriented sectors.
- Dividend Stocks were under a lot of pressure last year, but in the fourth quarter Dividend Stocks came back strong and were up 19%.
- The Global economy is expected to grow close to 5% after the 4% decline last year. The U.S. and China remain key drivers of Global Growth over the next year. The China economy has already rebounded to pre-pandemic growth

levels and it is believed the U.S. should get there by the end of 2021. Other economies, specifically Europe, are much more staggered and it will take them a little longer to recover.

- Growth is set to accelerate dramatically for several quarters later in 2021 and into 2022.
- Year to date, the year started January 1, 2020 at \$30.7 million. Throughout the year there were some contributions and withdrawals, and the net number was net negative \$1.2 million. There was a significant gain of \$1.4 million and interest in Dividends of \$1 million, so that is a \$2.4 million increase to market value from Appreciation and Interest in dividends. All gains came in the fourth quarter and the market value at the end of December 31, 2020, was \$32,070,008. The low market value in March could be seen as \$26.6 million.
- Within the investment policy, ranges target at 50% Equity; the range is 40% to 60% and we operate within that range. The target for Fixed Income is also 50% and we are a little below that range because we have a significant cash position, which is considered from an investment perspective, part of the Fixed Income allocation.
- Equity exposure is 51.5% and we have been geared towards Dividend-oriented Equities and in the face of low Fixed Income Yields we look to provide some income.
- A little was added to Small Caps during the quarter, but a little more will be added through a passively managed Fidelity Small Cap Index Fund.
- Exposure in International Equities is just over 6.5%, but there was tremendous performance from this Vanguard International Growth Fund, which is an actively managed Vanguard Fund; it was up over 50% for the year and was held in the portfolio throughout the year; it was a strong contributor for performance. They are looking to pare back some of those gains in that Fund, it has had a strong run. An additional International Fund will be added, keeping exposure under 10%, which is the limit in the current investment policy.
- Fixed Income was 43%; the Fixed Income portfolio is currently yielding 2.7%, Corporate Bonds still tend to have good coupon rates. A high Yield fund was added at 2% over the last quarter and that is the new Berger Berman, which should add additional Yield to the portfolio; it is a smaller allocation within the ranges of the current investment policy. The cash position has been discussed, which has been high for the last couple years; \$1.7 million, almost \$1.8 million, which is there for expected Capital outlays, and as the Board continues those discussions the cash is available for deployment.
- SunTrust, now Truist, is managing this portfolio with external management, Mutual Funds and ETF's and expense ratio. Individual Bonds are managed internally with no additional cost, but the average of that is 26 basis points, so it is a low-cost portfolio. They are using a good amount of passive

management, which is low-cost exposure, but they do have some select active managers throughout.

- The portfolio was up 8% net of fees for the quarter and that is with strong Equity performance and positive Fixed Income performance as well. Because of the strength in the fourth quarter, the positive year to date return is 8.13%. That year to date is still lagging the benchmarks because of Dividend exposure.
- The expectation for 2021 for U.S. Equity returns is about 10%, which is a decent return, but moderated after the S&P being up 18% for the year. Low double digits, maybe 10% to 12% is the expectation. It is believed International, especially emerging market Equities will have a stronger year than they have had the last couple years and will continue the diversified approach in the portfolio.

E. Maintenance Reimbursement Request for October & November 2020  
(Discussion/Motion)

**Motion** made by Mr. Nesbitt, seconded by Mr. Gitnik, to approve the Maintenance Reimbursement for October 2020 in the amount of \$259,445.64 to the City of Fort Lauderdale. In a roll call vote, the motion passed unanimously (8-0).

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Watson, Dowers, Zeiler, Ulmer  
Nays: None

**Motion** by Mr. Gitnik, seconded by Ms. Zeiler, to approve the Maintenance Reimbursement for November 2020 in the amount of \$130,199.02 to the City of Fort Lauderdale. In a roll call vote, the motion passed unanimously (8-0).

Ayes: Nesbitt, Dr. Beasley-Pittman, Gitnik, Krebs, Watson, Dowers, Zeiler, Ulmer  
Nays: None

F. Cemetery P&L Statement (Discussion)

Mr. Nesbitt questioned if the Board could get a final P&L Statement for the cemetery fund for the fiscal year.

Ms. Spates stated she would send it again, but thought it was at the last meeting. Chair Ulmer mentioned the monthly sales report from Carriage.

Ms. Spates stated everything is manual now and it takes a lot of time. The hope is to have software in April.

Mr. Gitnik questioned how burials there were in 2020 and if they were significantly higher due to COVID-19.

Ms. Spates stated 800 is the average, but she will get that information in March. In response to Chair Ulmer, Jerry Jean-Phillippe, Moderator, stated there were no requests for public input during this meeting.

(Mr. Jackson responded to discussion in Item A2. Sunset Memorial Gardens Irrigation Automation Update (Discussion))

#### G. Other Business

Chair Ulmer mentioned that he is termed out in February and questioned how that works. He mentioned the special meeting since his term does not end until sometime in February.

Mr. Spence clarified this would be Chair Ulmer's last meeting.

Ms. Spates advised that his term expires February 16, 2021 and the special meeting is February 18, 2021.

Chair Ulmer stated this is his last meeting and thanked everyone; it has been a pleasure to serve for the six years. He noted that he would attend the special meeting and the March meeting as a citizen just for continuity purposes.

Ms. Spates questioned if the Vice Chair could run the special meeting until a new Chair is appointed and Mr. Spence responded affirmatively.

Chair Ulmer noted that the Vice Chair is Mr. Kurtz; the website is wrong.

#### H. Communication to the City Commission

Chair Ulmer questioned if there was any Communication to the City Commission and questioned what happened to the Communication the Board sent.

Ms. Spates stated they tried to sway the Board from doing that; it was not really considered a Communication to the Commission. The City Clerk sent it as an email them.

Mr. Nesbitt stated there is one Communication, the Board's recommendation on the ordinance change.

Mr. Spence stated staff would send the City Commission a memorandum advising them that the Board voted on the ordinance change. He noted that a Communication is outside of the normal actions of the Board where you want to communicate additional information to the City Commission. If the Board wants to send a strong message regarding the change, there is nothing that prevents them from doing a Communication. He is suggesting that the action will already be recorded and will be made known to the City Commission through the normal processes.

**4. ADJOURNMENT**

**NEXT SCHEDULED SPECIAL MEETING DATE: THURSDAY, FEBRUARY 18, 2021 - 3:30 P.M.**

There being no further business to come before the Board, the meeting was adjourned at 5:29 p.m.

[Minutes prepared by C. Guifarro, Prototype, Inc.]