

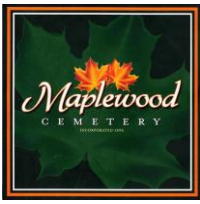
Key 3 Meeting: 1/24/2026

The Key 3 meeting was held on 1/24/2026 @ 24 Flinton Run.

Attendees: Scott Nevol, John Hatch, Connor Dickman and Gary Stockmaster

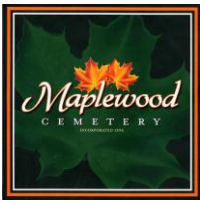
Agenda recap with notes:

- **FY2025 Performance**
 - Strong 2025 performance included 60 graves sold, 29 full and 20 cremains interments.
 - P&L +\$55, 643.73
 - Total bank assets: \$742,900.75
 - Discussion of NYS audit requirements once the \$1M threshold is reached. CPA will be required.
 - Total Asset Forecast simulation shows a time frame of reaching that threshold from 2028 to 2036
 - Development spending on Sections L&M will reduce the total general funds assets extending the threshold date.
- **Annual Meeting**, reviewing FY 2025
 - Thursday March 5, 2026, at the Henrietta Town Hall, Lower conference room, 7PM – 9PM
 - GV Penney Saver event calendar being used for public notification of meeting.
- **Board Positions, Nominations**
 - A nominating committee or assignee of the President is required to verify the nomination slate for the 2026 year.
 - Concern over 1 or 2 board members possibly retiring this year. The retirement plus the 1 remaining board opening could be an issue for maintaining the minimum number of board members (12).
 - The board presidents should have a 'coach' to update them on what to do at meetings and to prepare for meetings. John would be a good choice for 'coach'.
- **NYS Cemetery Division** has finally approved the May 2025 9-year audit.
- **Tree Removal** - Chad Miller has been selected and will complete the requested tree removal soon, when weather permits.
- **East Hill Development:** Grever & Ward has submitted an initial proposal for the development of the East Hill. Two conceptual plans have been submitted for the new Sections L&M.
 - We reviewed these plans and the higher density plan that Gary has developed.
 - Dave Ward will be asked to incorporate the higher density plan concept into a formal CAD design making the appropriate adjustments for walkway openings and road clearance.



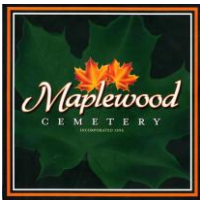
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- Initial expectations are that the 2 sections will accommodate at least 1450 graves.
- Costs and timing may be available before the annual meeting.
- **Job Responsibilities**
 - The review of the job responsibilities was accomplished for the 3 salaried positions.
 - The responsibilities listed were agreed upon.
- **Payroll, price changes**
 - The current salary rates were established in 2012.
 - There are 3 current salaries for the Superintendent, Treasurer and Secretary.
 - The NYS Cemetery Division recommends that the Employment Cost Index (ECI) be used for establishing employee compensation.
 - The revised salary for 2026 would rise to over \$7,600 if the full ECI was implemented.
 - Our decision to increase the salaries uniformly to \$7,500, pending board approval, was recommended.
- **Payroll Item-Task Pricing** was included to review or modify the non-salary items-tasks that are performed by salaried or non-salaried employees.
 - A table of the rates is included in the Key 3 meeting presentation (available at MWCADMIN).
 - The table includes rates for the common tasks such as 'mow and trim' and 'cremation open-close'.
 - There are now 'stipend' rates for those performing some coverage tasks that are not attended to or covered by salary.
 - These included cremation or full interment service coverage and weekend-holiday service coverage.
- **Price List Review:** The MWC price list could be reviewed by applying the Consumer Price Index (CPI) methodology.
 - Our pricing is largely reactive and not proactive, mostly due to contractor rate increases.
 - No contractor rate increases have been reported to this point.
 - The grave sale current price has been in effect since 2022. The CPI calculator would suggest that the grave sale price should increase from \$1,200 to \$1,400.
 - Sections L&M may be available for sale in 1-2 years. The plan is to sell Section L&M graves at a 'premium' price and leave the remainder of the graves at the \$1,200 price.
 - The \$1,200 price will be reviewed if a competitive sale price is higher than ours.
 - Connor mentioned that Ascension Gardens graves sold for \$1,200 a few years ago.
 - A smaller local cemetery has graves for sales at \$1,000.
- **Volunteer work:** Volunteer workers will continue to help the cemetery reduce expenses and perform some of the items-tasks without payment.
 - The East Hill and the South area will continue to be volunteer managed areas.
 - Volunteer staffing allows employees to have more time for required items-tasks and other grounds maintenance activities.



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- The Superintendent should plan and schedule a spring cleanup date so notice can be given to those interested.
- **Contractor(s)** Our primary contractors are KJKCS and Shafer Landscape.
 - KJKCS, Kurt Knapp, provides the full burial grave opening and closing as well as monument foundations.
 - Shafer Landscape has provided mow & trim services in Sections B, C, & D for a number of years.
 - We now have additional employee and volunteer resources that can be used for mowing those sections at a reduced expense.
 - Sections B, C, & D will be treated as 1 mowing section for payroll.
 - The decision is to terminate the services of Shafer Landscape.
- **Event Coverage:** MWC is responsible for all events on our property.
 - MWC supervision is required for all interment events.
 - It is desirable to have 2 MWC personnel attend the events when possible.
 - Coordination of MWC coverage needs to be reviewed.
 - Scott's new job and responsibilities will restrict his ability to provide any weekday event coverage. Gary will have to be the primary employee for this coverage.
 - John may be able to help with coverage occasionally.
 - Connor may be able to help on weekends as well.
 - Onsite grave sale scheduling of appointments may be impacted and forced to occur primarily on weekends due to personnel availability.
 - Contractor activity should be monitored but onsite MWC personnel may not be required at all times.
- **Budgets:** The following are the main budget items of concern for FY2026
 - The Tree removal by Chad Miller is estimated to be \$5,000 to \$7,500
 - Grever & Ward: The East Hill, Sections L&M, development will be invoiced in staged increments.
 - The first stage is the initial surveying and concept proposals. Estimated at \$9,000 to \$11,000.
 - The next stage would include the design and planning reviews. May be ~\$10,000.
 - The implementation phase costs are not known at this point. The lot markers purchase and installation costs are included in this phase. Finalized CAD drawings would also be included. Rough estimate \$25,000+.
 - The Town of Henrietta may be able to provide cost estimates for the new East Hill main road and the back service road once a Grever & Ward design and stake out is approved.
 - Road Sealing: The roads that were not sealed last year should be sealed this year. The initial estimate is \$4,000 - \$6,000.
 - The main roads will require crack filling. The cost is unknown.
 - Mower Repair: The older Ferris lawn mower requires repair service.



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- The expectation is that the repair cost should be less than \$1,000. This repair work needs to be done before spring.
- **Security Incident:** The odd west door security incident was discussed.
 - An internal security camera has been positioned to allow more of the west door to be seen.
 - Scott will look into adding the west door opener to the MyQ alerts and remote-control application.
 - We should review the notification options. Do visitors or Sheriffs know who to call?

Follow up:

- John, please let me know your thoughts about changes to the annual meeting and/or Q1 meeting.

Comments:

- Thanks to all of you for your participation and efforts!
- Please send me any other ideas or comments that may help us improve.
- Congratulations to Scott on his promotion at R-H Transportation!

The Key 3 presentation is at MWCADMIN: [Presentation](#)

Regards,

- Gary