

ORLAND CEMETERY DISTRICT

Board of Trustees Meeting Minutes

Tuesday, March 11, 2025

9:00 a.m.

A meeting of the governing Board of the Orland Cemetery District (OCD) was held at the Orland Cemetery District Office, located at 3900 County Road "P", Orland, California 95963 at 9:00 a.m.

Public Notices were posted by the Secretary of the Board on Friday, March 7, 2025, at the following locations:

1. OCD Office – 3900 County Road "P", Orland, CA 95963
2. The OCD website – <http://orlandcemeterydistrict.com>

CALL TO ORDER, ROLL CALL

Chair Rick Beale called the meeting to order at 9:04 a.m., those in attendance were as follows:

Trustees present:

Rick Beale, Chair

Kevin Donnelley, Vice-Chair

Dottie Tefelski, Trustee

Additional participants:

Staci Buttermore, District Manager/Secretary of the Board

Chris Ollenberger, Grounds Foreman

FLAG SALUTE

PUBLIC COMMENT

None

5. CONSENT CALENDAR

A. Financial Expenditures/Claims Report:

1. Approval of February 2025 Monthly Expenditures -Check transactions as detailed.
2. Approval of Reconciled February 2025 reports.
 - (a) Income/Expenses Monthly Report (February 2025)
 - (b) Grave Sales Monthly Report (February 2025)
 - (c) Monthly Sales Tax Report (February 2025)
 - (d) Monthly Un-Earned Revenue Deposits (February 2025)
 - (e) Profit & Loss Budget vs. Actual (February 2025)

5. **CONSENT CALENDAR (Continued from Page 1)**

B. Trustee Minutes:

1. Board Meeting – February 11, 2025

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

6. **INFORMATION ITEMS:**

A. Manager's Monthly Report: (February 2025) (Submitted with Agenda posting)

1. Incidents/Safety Report: Raigoza Plot Relocation – Discussion/Update.
District Manager Staci Buttermore reported that the monument relocation is scheduled to take place the week of March 17, 2025.
2. Correspondence: Call to Action Letters were submitted on behalf of the District for AB 259 and SB 496.
3. Orland Cemetery District Audit 2023-2024: District audit has begun and requested documentation has been submitted.
4. Burial Report (February 2025): Distributed in agenda packet.
5. Sales, Burials and Deposits January: (1) Full Burials (0) Disinterment and (1) Cremation Burials, (0) Niche, (0) Grave with Pre-Needs, (1) New Contract #, (2) Grave Sales, (3) Pre-Needs Sale, (0) Gazebo Rental and (13) Contract payments.

B. Grounds Foreman Report (February 2025) (Submitted with Agenda posting)

1. Monuments/Headstones: (2) – 2x4, (1) – 2x8, (1) Glue On, (0) 2x2
2. Winter Projects: Staff are in the process of designing a new trash removal area to contain yard trash.

7. **NEW BUSINESS:**

A. Orland Cemetery District Office Closures:

- February 17, 2025 – President Day – Office closed all day.

B. Golden State Risk Management Authority: Notice of Intent to Withdrawal 2026-2027.

Staff Recommendation: Staff is recommending the Board approve the Notice of Intent to Withdrawal for Golden State Risk Management Authority for Fiscal Year 2026-2027.

Financial Analysis: *There is no known financial impact resulting from this action.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

- C. Past Due Contracts:** The District currently has (3) past due Contracts. These contracts are 2+ years past due. Discussion/Review/Action.

Staff Recommendation: *Staff recommend that the District's current contract policy be reviewed and revised. Staff will prepare a revision and present it at a later date.*

No Board action required.

- D. Resolution No. 2025-03-11 "A Resolution Establishing the Appropriations Limit for the Orland Cemetery District for Fiscal Year Beginning July 1, 2024, and Ending June 30, 2025:**

Staff Recommendation: *Staff recommends that the District Approve Resolution No. 2025-03-11 "A Resolution Establishing the Appropriations Limit for the Orland Cemetery District for Fiscal Year Beginning July 1, 2024, and Ending June 30, 2025.*

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

- E. Purchase of New Backhoe:**

Staff Recommendation: *Staff recommend the purchase of JCB 3CX 1264WM backhoe, Sourcewell #25SW-BHLI, 48 months, 0% financing, with annual payments. The total cost does not exceed \$140,000.00.*

Financial Analysis: *Funding for this expenditure is represented in the District's approved 2024-2025 budget. Budget code: 07360 Special Dept. Equipment.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

F. Groundskeepers Uniforms:

Staff Recommendation: *Staff recommend seeking Groundskeeper Uniforms. Each employee would have (10) work shirts, (2) funeral service shirts and (5) work pants. The district will provide uniforms and cleaning care.*

Financial Analysis: *Funding for this expenditure is represented in the District's approved 2024-2025 budget and proposed for the 2025-2026 budget. Budget Code: 03110 Clothing /Safety Supplies.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

G. Possible Unauthorized Burial IOOF Cemetery:

Staff was contacted by Debbie Guzman, daughter of Alice Lopez, regarding a discrepancy in a burial plot designated for Alice Lopez. It was discovered that the plot is currently occupied by Margaret Egelhof, who is Alice Lopez's cousin. Staff researched district records and were unable to locate a plot authorization form indicating approval for the use of the grave by Margaret Egelhof. Margaret Egelhof's burial took place in 2003.

Staff Recommendation: *Staff recommends relocating (2) pre-need purchased graves from IOOF Cemetery Graves 2 & 3, Lot 122, Section No. 2, to the Catholic Cemetery Graves 1 & 2, Lot 33, Section 10 at Alice Lopez's request. This request is due to an undocumented burial approval for Margaret Egelhof in grave 2, IOOF Cemetery, Lot 122, Section No. 2.*

Financial Analysis: *There is no known financial impact resulting from this action.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

H. California Form 700:

The Annual California Form 700 for January 1, 2024 – December 31, 2024, was distributed to each trustee to complete. All forms were returned and are on file at the District office.

I. 2025 GASBS 68 Actuarial Information for CalPERS Cost-Sharing (Risk Pool) Plans:

Staff Recommendation: *Staff recommends approval of the letter of intent from Foster & Foster Actuaries and Consultants to provide the Orland Cemetery District with 06/30/2025 GASB Statement 68 reporting.*

Financial Analysis: *Funding for this expenditure is represented in the District's approved 2024-2025 budget. Budget Code: 03230 Professional Expenses-Audit.*

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

J. Resolution No. 2025-03-11-3 "Masonic Cemetery Beautification Project":

This resolution is to enhance the Masonic Cemeteries landscape and establish a natural barrier along the southern boundary adjunct to Orland Sand and Grave. The project will involve the installation of Italian Cypress trees to create a visually appealing and effective separation and will also include the addition of new flower beds around the Masonic building to further enhance the cemetery's aesthetics.

Staff Recommendation: *Staff recommends approval of Resolution No. 2025-03-11-3 "Masonic Cemetery Beautification Project". Costs for this project are not to exceed \$10,000.00. The amount of \$10,000.00 is to be appropriated from object code 07200 and deposited in budget object code 03280 "Special Department Expense".*

Financial Analysis: *Funding for this expenditure is represented in the District's approved 2024-2025 budget. Budget Code: 07200 Buildings & Improvements.*

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

K. A Resolution Authorizing Transfer of Funds: Resolution No. 2025-02-11.

Staff Recommendation: *Staff recommends approval of rescinding Resolution No. 2025-02-11, a Resolution Authorizing Transfer of Funds.*

Financial Analysis: *There is no known financial impact resulting from this action.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

L. A Resolution Authorizing Transfer of Funds: Resolution No. 2025-03-11-2.

The Orland Cemetery District has determined that there is need for additional funding in the following object codes dues to the increased cost of services and supplies.

1. The amount of **\$500.00** is to be appropriated from Contingency, object code 0990, and deposited into budget object code **01018 Commission and Director Salaries.**
2. The amount of **\$1,500.00** is to be appropriated from Contingency object code 09900, and deposited into budget object code **03110 Clothing & Personal Supplies.**
3. The amount of **\$1,000.00** is to be appropriated from Contingency, object code 09900, and deposited into budget object code **03120 Communications.**
4. The amount of **\$4,000.00** is to be appropriated from Contingency, object code 09900, and deposited into budget object code **03170 Maintenance Equipment.**
5. The amount of **\$3,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **03180 Maintenance Structures & Improvement.**
6. The amount of **\$1,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **03220 Office Supplies.**
7. The amount of **\$1,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **04294 Mileage.**
8. The amount of **\$4,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **04300 Utilities.**

9. The amount of **\$1,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **05700 Administrative Expenses**.
10. The amount of **\$1,000.00** is to be appropriated from Contingency, object code 09900, and deposited in budget object code **05730 A-87 Cost Allocation**.

Staff Recommendation: *Staff recommends approval of Resolution No. 2025-03-11-2, A Resolution Authorizing Transfer of Funds.*

Financial Analysis: *There is no known financial impact resulting from this action. The Orland Cemetery District 2024-2025 budget has contingency funds to provide for this transfer.*

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

M. Cal Plant Bankruptcy Negative Apportionment: Rescind Resolution No. 2025-02-28.

Staff Recommendation: *Staff recommends approval of rescinding Resolution No. 2025-02-28, a Resolution Authorizing Transfer of Funds.*

Financial Analysis: *There is no known financial impact resulting from this action.*

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

N. Cal Plant Bankruptcy Negative Apportionment Resolution No. 2025-03-11.

The Board of Trustees of the Orland Cemetery District was made aware on January 7, 2025, from Glenn County's Department of Finance that a large business in Glenn County filed for bankruptcy in October 2021. The bankruptcy case included fiscal years 2019-20, 2020-21, and 2021-22 for a total amount of \$6,583,872.02 in property taxes that were apportioned to special districts in Glenn County. The bankruptcy judge ruled against Glenn County's Claim, and property taxes will not be able to be repaid with bankruptcy proceeds. The Orland Cemetery District's portion of this negative apportionment is less than \$55,000.00 depending on accrued interest charges.

Staff Recommendation: Staff recommends approval of Resolution No. 2025-03-00, a Resolution Authorizing Transfer of Funds for the Orland Cemetery District's portion of this negative apportionment not to exceed \$55,000.00 from budget object code 07200 "Buildings & Improvements" and deposited in budget object code 03820 "Special Department Expense".

Financial Analysis: The Orland Cemetery District 2024-2025 budget has adequate funds to provide for this transfer. Staff recommends additional funds be budgeted for future "Negative Apportionments".

Motion: Tefelski – Move approval
Second: Donnelley
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

8. Old Business:

A. RMAP 2024-2025 Update:

District Manager, Staci Buttermore stated that the District's RMAP application was completed and submitted on 02/14/2025.

9. & 10. Close session:

The Board of Trustees went into a closed session at 12:00 p.m. and returned to the open session at 12:20 p.m. and reported the following:

A. Employee Review (Gov. Code § 54957).

The board convened in a closed session to conduct an evaluation of the Grounds Foreman job performance. The District Manager reported that Ollenberger has successfully completed his six-month new position probation. It was her recommendation that he be moved to permanent status with a \$1.00 per hour increase.

Motion: Donnelley – Move approval
Second: Tefelski
Yes: Beale, Donnelley, Tefelski
Abstain: None
No: None
Absent: None
Motion: **PASSED Unanimously**

Financial Analysis: The Orland Cemetery District 2024-2025 budget has adequate funds to provide for this payroll increase.

Upon reconvening in an open session, the board reported that a thorough discussion took place regarding the employees' contributions, strength, and areas for improvement.

11. Trustee Discussion and Comments:

Chair Rick Beale directed staff to explore a chip seal project in collaboration with the County of Glenn Public Works Department. Chair Beale also directed staff to research options for the District to manage its own funds separately from the County's Department of Finance.

12. Upcoming Conference/Training:

A. CAPC Annual Conference, March 13-15, 2025 – District Manager will be attending.

13. Adjournment:

Chair Rick Beale adjourned the meeting at 12:30 p.m.

Respectfully submitted by:


Staci K. Buttermore, Board Secretary

Approved:

