MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN FOR CEMETERY SERVICE PROVIDERS

PREPARED BY THE BUTTE LOCAL AGENCY FORMATION COMMISSION
ADOPTED: NOVEMBER 4, 2010
MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN
FOR CEMETERY SERVICE PROVIDERS

TABLE OF CONTENTS

1.0 INTRODUCTION

1.1 LAFCO ....................................................................................................................1
1.2 BUTTE LAFCO POLICIES AND CRITERIA FOR ANNEXATION .............1
1.3 MUNICIPAL SERVICE REVIEWS .......................................................................2
1.4 SPHERE OF INFLUENCE UPDATE PROCESS ..................................................4
1.5 CALIFORNIA ENVIRONMENTAL QUALITY ACT ........................................4
1.6 CALIFORNIA PUBLIC CEMETERY DISTRICTS .......................................5

2.0 DISTRICT DATA SHEETS ....................................................................................7

2.1 BANGOR CEMETERY DISTRICT .......................................................................9
2.2 GRIDLEY-BIGGS CEMETERY DISTRICT .......................................................11
2.3 KIMSHEW CEMETERY DISTRICT .................................................................13
2.4 OROVILLE CEMETERY DISTRICT .................................................................15
2.5 PARADISE CEMETERY DISTRICT .................................................................17
2.6 PINE CREEK CEMETERY DISTRICT ..............................................................19
2.7 THOMPSON FLAT CEMETERY DISTRICT .....................................................21
2.8 UPHAM CEMETERY DISTRICT ........................................................................23

3.0 UPDATE TO THE 2004 MUNICIPAL SERVICE REVIEW OF CEMETERY
SERVICE PROVIDERS .................................................................................................25

3.1 BANGOR CEMETERY DISTRICT
District Characteristics ...........................................................................................27
Summary of Municipal Service Review Determinations ....................................32

3.2 GRIDLEY-BIGGS CEMETERY DISTRICT
District Characteristics ...........................................................................................35
Summary of Municipal Service Review Determinations ....................................40

3.3 KIMSHEW CEMETERY DISTRICT
District Characteristics ...........................................................................................43
Summary of Municipal Service Review Determinations ....................................49

3.4 OROVILLE CEMETERY DISTRICT
District Characteristics ...........................................................................................51
Summary of Municipal Service Review Determinations ....................................58

Municipal Service Review Update and SOI Plan  Adopted: November 4, 2010
Cemetery Service Providers
3.5 PARADISE CEMETERY DISTRICT
District Characteristics.................................................................61
Summary of Municipal Service Review Determinations ..................66

3.6 PINE CREEK CEMETERY DISTRICT
District Characteristics.................................................................69
Summary of Municipal Service Review Determinations ..................74

3.7 THOMPSON FLAT CEMETERY DISTRICT
District Characteristics.................................................................77
Summary of Municipal Service Review Determinations ..................82

3.8 UPHAM CEMETERY DISTRICT
District Characteristics.................................................................85
Summary of Municipal Service Review Determinations ..................90

4.0 SPHERE OF INFLUENCE ANALYSIS......................................................93

4.1 BANGOR CEMETERY DISTRICT.........................................................95
Sphere of Influence Determinations Summary and Conclusion ..........97

4.2 GRIDLEY-BIGGS CEMETERY DISTRICT...........................................99
Sphere of Influence Determinations Summary and Conclusion ..........101

4.3 KIMSHEW CEMETERY DISTRICT.......................................................103
Sphere of Influence Determinations Summary and Conclusion ..........105

4.4 OROVILLE CEMETERY DISTRICT......................................................107
Sphere of Influence Determinations Summary and Conclusion ..........109

4.5 PARADISE CEMETERY DISTRICT.......................................................111
Sphere of Influence Determinations Summary and Conclusion ..........113

4.6 PINE CREEK CEMETERY DISTRICT...................................................115
Sphere of Influence Determinations Summary and Conclusion ..........117

4.7 THOMPSON FLAT CEMETERY DISTRICT........................................119
Sphere of Influence Determinations Summary and Conclusion ..........121

4.8 UPHAM CEMETERY DISTRICT..........................................................123
Sphere of Influence Determinations Summary and Conclusion ..........125

5.0 FINAL SPHERE OF INFLUENCE PLAN ACTIONS...............................126

5.1 BUTTE LAFCO RESOLUTION OF ADOPTION.................................127
5.2 SUMMARY OF ADOPTED MSR DETERMINATIONS ...........................................129
Bangor Cemetery District .................................................................131
Gridley-Biggs Cemetery District .....................................................133
Kimshew Cemetery District ............................................................135
Oroville Cemetery District ...............................................................137
Paradise Cemetery District ...............................................................139
Pine Creek Cemetery District ..........................................................141
Thompson Flat Cemetery District .....................................................143
Upham Cemetery District ...............................................................145

5.3 SUMMARY OF ADOPTED SOI DETERMINATIONS ....................................147
Bangor Cemetery District .................................................................149
Gridley-Biggs Cemetery District .....................................................150
Kimshew Cemetery District ............................................................151
Oroville Cemetery District ...............................................................152
Paradise Cemetery District ...............................................................153
Pine Creek Cemetery District ..........................................................154
Thompson Flat Cemetery District .....................................................155
Upham Cemetery District ...............................................................156

5.4 ADOPTED SPHERE OF INFLUENCE MAPS .................................................157
Bangor Cemetery District .................................................................158
Gridley-Biggs Cemetery District .....................................................159
Kimshew Cemetery District ............................................................160
Oroville Cemetery District ...............................................................161
Paradise Cemetery District ...............................................................162
Pine Creek Cemetery District ..........................................................163
Thompson Flat Cemetery District .....................................................164
Upham Cemetery District ...............................................................165

6.0 GLOSSARY ........................................................................................167

APPENDIX ..........................................................................................170
A. Comments Received and Responses to Comments ..............................170
B. Public Cemetery District Law (Health and Safety Code Section 9000 et seq.) 171
LIST OF FIGURES

Figure 1-1: Butte County Public Cemetery Districts.................................................................3
Figure 2-1: Bangor Cemetery District Boundaries and Sphere of Influence..........................10
Figure 2-2: Gridley-Biggs Cemetery District Boundaries and Sphere of Influence...............12
Figure 2-3: Kimshew Cemetery District Boundaries and Sphere of Influence .........................14
Figure 2-4: Oroville Cemetery District Boundaries and Sphere of Influence .........................16
Figure 2-5: Paradise Cemetery District Boundaries and Sphere of Influence .........................18
Figure 2-6: Pine Creek Cemetery District Boundaries and Sphere of Influence .......................20
Figure 2-7: Thompson Flat Cemetery District Boundaries and Sphere of Influence ...............22
Figure 2-8: Upham Cemetery District Boundaries and Sphere of Influence .........................24
Figure 5-1: Adopted Bangor Cemetery District Boundaries and Sphere of Influence ..........158
Figure 5-2: Adopted Gridley-Biggs Cemetery District Boundaries and Sphere of Influence ...159
Figure 5-3: Adopted Kimshew Cemetery District Boundaries and Sphere of Influence ..........160
Figure 5-4: Adopted Oroville Cemetery District Boundaries and Sphere of Influence ..........161
Figure 5-5: Adopted Paradise Cemetery District Boundaries and Sphere of Influence ...........162
Figure 5-6: Adopted Pine Creek Cemetery District Boundaries and Sphere of Influence ..........163
Figure 5-7: Adopted Thompson Flat Cemetery District Boundaries and Sphere of Influence ....164
Figure 5-8: Adopted Upham Cemetery District Boundaries and Sphere of Influence .............165

LIST OF TABLES

Table 3.1.1: Growth and Population Projections for Bangor Cemetery District .....................28
Table 3.1.2: Bangor Cemetery District Budgets, 2009-2011 .....................................................29
Table 3.2.1: Growth and Population Projections for Gridley-Biggs Cemetery District ............36
Table 3.2.2: Gridley-Biggs Cemetery District Budgets, 2009-2011 ..........................................37
Table 3.3.1: Growth and Population Projections for Kimshew Cemetery District .................44
Table 3.3.2: Kimshew Cemetery District Budgets, 2009-2011 ................................................46
Table 3.4.1: Growth and Population Projections for Oroville Cemetery District .................53
Table 3.4.2: Oroville Cemetery District Budgets, 2009-2011 ..................................................55
Table 3.5.1: Growth and Population Projections for Paradise Cemetery District .................62
Table 3.5.2: Paradise Cemetery District Budgets, 2009-2011 ..................................................63
Table 3.6.1: Growth and Population Projections for Pine Creek Cemetery District ...............70
Table 3.6.2: Pine Creek Cemetery District Budgets, 2009-2011 .............................................71
Table 3.7.1: Growth and Population Projections for Thompson Flat Cemetery District .........78
Table 3.7.2: Thompson Flat Cemetery District Budgets, 2009-2011 .......................................79
Table 3.8.1: Growth and Population Projections for Upham Cemetery District .....................86
Table 3.8.2: Upham Cemetery District Budgets, 2009-2011 ...................................................87
1.0 INTRODUCTION

1.1 LAFCO
Established in 1963, Local Agency Formation Commissions (LAFCO) are responsible for administering California Government Code Section 56000 et. seq., which is known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH). CKH charges LAFCOs with encouraging the orderly formation and development of all local governmental agencies in their respective counties in a manner that preserves agricultural and open-space lands, promotes the efficient extension of municipal services, and deters urban sprawl. Principle duties include regulating boundary changes through annexations or detachments, approving or disapproving city incorporations; and forming, consolidating, or dissolving special districts. There is a LAFCO located in each of the 58 counties in California.

1.2 BUTTE LAFCO POLICIES AND CRITERIA FOR ANNEXATION
Under the CKH Act, LAFCOs are required to “develop and determine the sphere of influence of each local governmental agency within the county and enact policies designed to promote logical and orderly development of areas within the sphere” (Section 56425, CKH). A Sphere of Influence (SOI) is generally considered a 20-year, long-range planning tool, and is defined by Government Code Section 56425 as “. . . a plan for the probable physical boundary and service area of a local agency or municipality . . . .” According to the CHK Act, LAFCOs are required to review and update SOIs as necessary. It the SOI Plan that provides the support for later changes of organization such as annexations.

Pursuant to Butte LAFCO’s Operations Manual Policies and Procedures (Revised May 6, 2010), the Sphere of Influence Plans for all government agencies within LAFCO’s jurisdiction shall discuss the following factors:

1. A map defining the probable 20-year boundary of its service area delineated by near-term (<10 years) and long-term (>10 years) increments and coordinated with the Municipal Service Review.
2. Maps and explanatory text delineating the present land uses in the area, including, without limitation, improved and unimproved parcels; actual commercial, industrial, and residential uses; agricultural and open space lands; and the proposed future land uses in the area.
3. The present and probable need for public facilities and services in the sphere area. The discussion should include consideration of the need for all types of major facilities, not just those provided by the agency.
4. The present capacity of public facilities and adequacy of public services which the agency provides or is authorized to provide.
5. Identification of any relevant social or economic communities of interest in the area.
6. Existing population and projected population at build-out of the near- and long-term spheres of the agency.
7. A Municipal Service Review.

1.3 Municipal Service Reviews

The Cortese-Knox-Hertzberg Act requires that a Municipal Service Review (MSR) be conducted prior to, or in conjunction with, the update of an SOI. An MSR is a comprehensive analysis of service provision by each of the special districts, cities, and the unincorporated county service areas within the legislative authority of the LAFCO. It essentially evaluates the current capabilities of a jurisdiction to serve its existing residents and future development in its SOI. The legislative authority for conducting MSRs is provided in Section 56430 of the CKH Act, which states “ . . . in order to prepare and to update Spheres of Influence in accordance with Section 56425, LAFCOs are required to conduct a MSR of the municipal services provided in the County or other appropriate designated area . . . .”

To assist in conducting an MSR, the State Office of Planning and Research developed guidelines that advise on information gathering, analysis, and organization of the study. In order to update an SOI, the associated MSR must have written determinations that address the following legislative factors:

- Growth and population projects for the affected area.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- Financial ability of agencies to provide services.
- Status of, and opportunities for, shared facilities.
- Accountability for community services needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient services delivery, as required by commission policy.

These determinations, which range from infrastructure needs or deficiencies to government structure options, must be adopted by the Commission before, or concurrently with, the sphere review of the subject agency.

The initial Municipal Services Review for Cemetery Services was adopted by Butte LAFCO in 2004 (Resolution No. 37 2003/04), which included a review of the eight public cemetery districts located in Butte County. The MSR examined the services provided by these Districts and the information in the MSR would support the development of a SOI study for the districts at a future time. However, information contained within the 2004 MSR is now dated and thus, additional information from the Districts has been requested and collected in an effort to provide the most current and accurate information available for the current SOI review and update. To provide for a more coordinated process, the MSR Chapter for the Cemetery Service Providers has been updated and included as Section 3.1 of this document, and will be re-adopted as a part of this SOI Plan process.
Figure 1.1  Butte County Public Cemetery Districts
1.4 **Sphere of Influence Plan Update Process**

Butte LAFCO is now in the process of updating the current Spheres of Influence for the Bangor Cemetery District, Gridley-Biggs Cemetery District, Kimshew Cemetery District, Oroville Cemetery District, Paradise Cemetery District, Pine Creek Cemetery District, Thompson Flat Cemetery District and Upham Cemetery District. These spheres of these districts were last reviewed and adopted in 1985. This document addresses the SOI update for each of those districts.

There are numerous factors to consider in reviewing an SOI Plan, including current and anticipated land uses, facilities, and services, as well as any relevant communities of interest. Updates generally involve a comprehensive review of the entire SOI Plan, including jurisdictional and SOI boundary maps and the District’s MSR. In reviewing an agency’s sphere, the Commission is required to consider and prepare written statements addressing four factors enumerated under California Government Code Section 56425(e). These factors are identified below:

- The present and planned land uses in the area, including agricultural and open-space lands.
- The present and probable need for public facilities and services in the area.
- The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
- The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

In addition, when reviewing a sphere for an existing special district, the Commission must also do the following:

- Require the existing district to file a written statement with the Commission specifying the functions or classes of services it provides.
- Establish the nature, location, and extent of any functions or classes of services provided by the existing district.

1.5 **California Environmental Quality Act**

Sphere of Influence Studies are projects subject to environmental review under the California Environmental Quality Act (CEQA) and a CEQA Exemption has been prepared for the adoption of the Municipal Service Review and SOI Plan for Cemetery Service Providers. As indicated earlier, this SOI is a long-range planning tool that analyzes the physical boundaries of the affected districts and the present and probable need for cemetery services within that area. As such, it does not alter or influence the land use designations of the property inside the sphere boundary nor confer any land use entitlements or development rights beyond what already exists. Furthermore, cemetery services are not considered to be essential municipal services that are necessary or precipitous to land development therefore it can be seen with certainty that plans or programs of such districts will not result in direct or indirect environmental impacts.
1.6 CALIFORNIA PUBLIC CEMETERY DISTRICTS

Public cemetery districts are single purpose districts and are among the earliest and oldest public facilities in the state. The Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, and operation of cemeteries and the provision of interment services from fraternal, pioneer, religious, and social organizations that were unable to provide for those cemeteries. Today, there are 253 public cemetery districts in California, including the eight districts in Butte County.

Cemetery districts rank fourth in the total number of special districts in California, behind water districts, fire districts and community service districts. Public cemetery districts are organized and have powers pursuant to Division 8 of the California Health and Safety Code relating to cemeteries and specifically pursuant to the Public Cemetery District Law (Health and Safety Code Section 9000 et seq.). This law was revised in its entirety and re-codified effective January 1, 2004. Included were new provisions relating to the appointment of trustees.

The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries. The law provides for the formation of new cemetery districts, defines the selection role and functioning of the cemetery district board of trustees, outlines the powers of the district, limits who may be interred in district cemeteries, requires cemetery district to establish and maintain an endowment care fund for the long-term care of burial plots, sets forth requirements and authorities relating to district finances, including the ability to raise additional revenue, and provide for zones to be established within district boundaries for different levels of service.

Cemetery districts in California have very limited means to generate revenues, yet they are required to operate independently and successfully in perpetuity. As a guarantee for on-going service to communities they serve, state law requires each district to maintain an “Endowment Care Fund”. The purpose of the endowment fund is to provide for future maintenance and care of the cemetery, and under state law the fund principal may only be used for this purpose.

This endowment care fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services. The trustees of a district set the rate for the endowment care fund pursuant to Section 8738. The district may contract with the county to bury any indigent, if there is adequate space available for the foreseeable needs of the district.

Each cemetery district’s board of trustees is solely responsible for all aspects of district operations. Trustees, who must be registered voters within the district, are appointed by the county board of supervisors to fixed, four-year terms of office. Alternatively, a board of supervisors can appoint itself to be the board of trustees.

Residents or taxpayers of the district and their family may be interred in district cemeteries. Family members eligible for interment are spouses, parents, grandparents, children, and siblings, as well as adopted children, stepchildren and stepparents. Ownership of a burial plot also entitles a former resident or taxpayer of a district and their family to be buried in a district.
A person living 15 miles or more from any private cemetery and not eligible to be buried in another public cemetery district may be buried in the district and charged a nonresident fee to reimburse the district for the cost of services and maintenance. The fee includes a surcharge and a deposit to the endowment care fund.

Unlike most special districts, cemetery districts do not hold monopoly service authority. Private cemeteries, both religious and secular, can and do compete with public cemeteries particularly in more urbanized areas. Therefore, existing cemetery districts face market pressures usually not associated with the delivery of most other government services. As a result, the formation of new public cemetery districts has been uncommon in the state for many years.
2.1 BANGOR CEMETERY DISTRICT

Contact: Kathleen Arnoldsen  
Address: P.O. Box 187, Bangor, CA 95914  
E-Mail: Katwoman3@hughes.net

GOVERNING BOARD

The District has a three-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Semi-Annually
Board Meeting Location: Trustees’ Residence

FORMATION INFORMATION

The Bangor Cemetery District was formed by the Butte County Board of Supervisors on July 30, 1954. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 569
2. Supervisorial District: 1
3. Acreage: 17,818 (28 Square Miles)
4. Estimated Population: 654
5. Location Description: Southeastern Butte County, generally surrounding the unincorporated community of Bangor.
6. Sphere of Influence: Coterminal with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

Revenues: $8,388.72
Expenditures: $1,859.50
$6,529.22

Revenue Sources: Current Services (16%), Interest Received (13%) and Property Tax Allocation (70%)
Figure 2.1  Bangor Cemetery District Boundaries and Sphere of Influence
2.2 GRIDLEY-BIGGS CEMETERY DISTRICT

Contact: Pat Teague  
Address: P.O. Box 494, Gridley, CA 95948  
E-Mail: gbed@sbcglobal.net  
Title: District Manager  
Phone: (530) 846-2537

GOVERNING BOARD

The District has a three-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Second Wednesday of each month @ 7:00 a.m.

Board Meeting Location: 2023 Highway 99, Gridley, CA 95948

FORMATION INFORMATION

The Gridley-Biggs Cemetery District was formed by the Butte County Board of Supervisors on June 29, 1927. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 6,762  
2. Supervisorial District: 4  
3. Acreage: 122,471 (191 Square Miles)  
4. Estimated Population: 13,834  
5. Location Description: Southwestern corner of Butte County, containing the communities of Gridley, Biggs and Richvale.  
6. Sphere of Influence: Coterminous with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

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Revenue Sources: Property Tax Allocation (41%), Current & Miscellaneous Services (33%), Parcel Assessments (18%) and Interest Received (7%)
Figure 2-2   Gridley-Biggs Cemetery District Boundaries & Sphere of Influence

BUTTE LOCAL AGENCY FORMATION COMMISSION

Sphere of Influence & District Boundary

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Municipal Service Review Update and SOI Plan  Adopted: November 4, 2010
Cemetery Service Providers  Page 12
2.3 KIMSHEW CEMETERY DISTRICT

Contact: Trevor Avram  
Address: P.O. Box 97, Magalia, CA 95954  
E-Mail: cemeteryman@saber.net

GOVERNING BOARD

The District has a five-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Third Wednesday of each month @ 3:00 p.m.
Board Meeting Location: 6764 Magalia Cemetery Road, Magalia, CA

FORMATION INFORMATION

The Kimshew Cemetery District was formed by the Butte County Board of Supervisors in 1950. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 7,211
2. Supervisorial District: 5
3. Acreage: 122,740 (192 Square Miles)
4. Estimated Population: 11,514
5. Location Description: Bordered by Plumas County to the north, the Town of Paradise to the south, and the community of Forest Ranch to the west.
6. Sphere of Influence: Coterminous with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010
Revenues: $102,591.34
Expenditures: $ 98,499.18
$ 4,092.16

Revenue Sources: Current Services (34%), Interest Received (1%) and Property Tax Allocation (66%)
Figure 2-3  Kimshew Cemetery District Boundaries and Sphere of Influence
2.4 OROVILLE CEMETERY DISTRICT

Contact: Cheryl Smith  
Title: District Manager  
Address: 5646 Lincoln Blvd., Orvile, CA 95966  
Phone: (530) 533-2920 
E-Mail: oroville.district@att.net

GOVERNING BOARD

The District has a five-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Fourth Monday of each month @ 5:30 p.m.

Board Meeting Location: 5646 Lincoln Boulevard, Orvile, CA

FORMATION INFORMATION

The Oroville Cemetery District was formed by the Butte County Board of Supervisors on February 10, 1928. In 1984, the Wyandotte Cemetery, formerly the Wyandotte Cemetery District merged with the Oroville Cemetery District. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 18,298
2. Supervisory District: 1
3. Acreage: 91,619 (143 Square Miles)
4. Estimated Population: 40,210
5. Location Description: Southern Butte County, generally surrounding the City of Orvile.
6. Sphere of Influence: Coterminal with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

Revenues: $519,390.56
Expenditures: $573,013.25
$ (53,622.69)

Revenue Sources: Current Services (40%), Miscellaneous Services (23%), Interest Received (1%) and Property Tax Allocation (36%)
Figure 2-4  Oroville Cemetery District Boundaries and Sphere of Influence
2.5 PARADISE CEMETERY DISTRICT

Contact: Jack Spreen
Address: 980 Elliott Road, Paradise, CA 95969
E-Mail: paracem@jps.net

Title: District Manager
Phone: (530) 877-4493

GOVERNING BOARD

The District has a three-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Third Thursday of each month @ 8:00 a.m.

Board Meeting Location: 980 Elliott Road, Paradise, CA

FORMATION INFORMATION

The Paradise Cemetery District was formed by the Butte County Board of Supervisors in 1930. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 12,022
2. Supervisorial District: 5
3. Acreage: 22,162 (35 Square Miles)
4. Estimated Population: 26,340
5. Location Description: North central portion of Butte County, east of State Hwy. 32, west of Hwy. 70 and includes the Town of Paradise.
6. Sphere of Influence: Coterminous with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

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Revenue Sources: Current Services (51%), Miscellaneous Services (2%), Interest Received (2%) and Property Tax Allocation (46%)
Figure 2-5  Paradise Cemetery District Boundaries and Sphere of Influence
2.6 PINE CREEK CEMETERY DISTRICT

Contact: J. Baxter Knight                                    Title: Trustee
Address: 6454 Kelly Lane, Chico, CA 95973           Phone: (530) 894-6532
E-Mail: chiconut@gmail.com

GOVERNING BOARD

The District has a three-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Unknown
Board Meeting Location: 6454 Kelly Lane, Chico, CA

FORMATION INFORMATION

The Pine Creek Cemetery District was formed by the Butte County Board of Supervisors on February 1, 1937. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 645
2. Supervisorial District: 2 & 3
3. Acreage: 32,925 (51 Square Miles)
4. Estimated Population: 1,003
5. Location Description: Northwestern portion of Butte County, near Chico.
6. Sphere of Influence: Coterminal with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

Revenues: $9,375.31
Expenditures: $5,813.11
$3,562.20

Revenue Sources: Current Services (24%), Interest Received (3%) and Property Tax Allocation (73%)
Figure 2-6  Pine Creek Cemetery District Boundaries and Sphere of Influence
2.7 THOMPSON FLAT CEMETERY DISTRICT

Contact: Rich Hall  
Address: 2081 Second Street, Oroville, CA 95965  
E-Mail: rhall@buttecounty.net  
Title: Acting Manager  
Phone: (530) 538-7064

GOVERNING BOARD

The District has a five-member Board of Trustees, currently Butte County Board of Supervisors, who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Quarterly, Tuesdays at 9:00 a.m.

Board Meeting Location: 25 County Center Drive, Oroville, CA

FORMATION INFORMATION

The Thompson Flat Cemetery District was formed by the Butte County Board of Supervisors on June 5, 1931. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.

AREA SERVED

1. Parcels: 590
2. Supervisory District: 1
3. Acreage: 9,051 (14 Square Miles)
4. Estimated Population: 1,092
5. Location Description: Northwest of the Feather River on Thompson Flat Cemetery Road off Cherokee Road in the rural area north of Oroville.
6. Sphere of Influence: Coterminous with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010

Revenues: $ 2,011.49
Expenditures: $ 4,400.50  
$ (2,389.01)

Revenue Sources: Current Services (15%), Interest Received (10%) and Property Tax Allocation (75%)
Figure 2-7  Thompson Flat Cemetery District Boundaries and Sphere of Influence
2.8 UPHAM CEMETERY DISTRICT

Contact: Marvin Larson  
Title: Trustee  
Address: P.O. Box 155, Rackerby, CA 95972  
Phone: (530) 713-1163  
E-Mail: LarCo5@softcom.net

GOVERNING BOARD

The District has a three-member Board of Trustees who serves as the decision-making authority of the District. Members are appointed to a term of four years by the Butte County Board of Supervisors.

Normal Board Meeting Date: Quarterly
Board Meeting Location: Trustees’ Residence

FORMATION INFORMATION

The Upham Cemetery District was formed by the Butte County Board of Supervisors on June 5, 1951. The current Municipal Service Review and Sphere of Influence Plan were adopted by the Butte Local Agency Formation Commission on November 4, 2010.

PURPOSE

1. Enabling Legislation: Public Cemetery Act (Health and Safety Code Section 9000 et seq.)
2. Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.
3. Provided Services: Sell of Burial Plots and provision of Endowment Care.

AREA SERVED

1. Parcels: Butte (270); Yuba (209)
2. Supervisorial District: 1
3. Acreage: Butte (5,802); Yuba (5,601)
4. Estimated Population: Butte (457); Yuba (283)
5. Location Description: Southeastern portion of Butte County, northeast of Bangor Cemetery District.
6. Sphere of Influence: Coterminous with approved district boundaries.

FINANCIAL INFORMATION

Fiscal Year 2009-2010
Revenues: $10,127.40
Expenditures: $10,783.97
$ (656.57)

Revenue Sources: Current Services (0%), Interest Received (3%) and Property Tax Allocation (97%)
Figure 2-8  Upham Cemetery District Boundaries and Sphere of Influence
3.0 UPDATE TO THE 2004 MUNICIPAL SERVICE REVIEW OF CEMETERY SERVICE PROVIDERS

The Municipal Service Review for Cemetery Services (MSR) adopted by Butte LAFCO in 2004 provided the initial background and general analysis upon which these SOI Plans are based. Because a number of years have passed since the original MSR was prepared, some of the information has become outdated. As part of the SOI study process, the MSR for Cemetery Services has been updated as follows in Section 3.1 to ensure that the Commission has the most current information for considerations regarding the appropriate SOI’s for each of the Districts. It should be noted that not all districts responded to LAFCO requests for updated information and comments concerning the current comprehensive updates to both the MSR’s and SOI Plans. In the cases where no responses were received, LAFCO compiled new information to the extent it was available from other public sources. The MSR provided in this document supersedes the MSR adopted in 2004.
3.1 Bangor Cemetery District

DISTRICT CHARACTERISTICS

Formed in 1954, the Bangor Cemetery District is located in southeastern Butte County and generally surrounds the unincorporated community of Bangor. District Sphere of Influence and jurisdictional boundaries are coterminous and extend to the County line on the south and east and are bordered by the Oroville Cemetery District to the west and north, and Upham Cemetery District to the northeast. The District owns and operates the Bangor Cemetery located at 8928 La Porte Road in Bangor.

The land in which the cemetery exists was originally donated in the 1850’s. The first known burial occurred in 1863.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>569 Parcels Consisting of 17,818 Acres (28 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Address:</td>
<td>P.O. Box 187, Bangor, CA 95914</td>
</tr>
<tr>
<td>Services:</td>
<td>Sale of Burial Plots &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>0</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>July 30, 1954</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.1.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% growth rate was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.\(^1\)

<table>
<thead>
<tr>
<th></th>
<th>2000</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Resident Service Population</td>
<td>586</td>
<td>654</td>
<td>729</td>
<td>814</td>
</tr>
</tbody>
</table>

**MSR DETERMINATION 3.1.1: GROWTH AND POPULATION**

The District has an estimated resident service population of 654 with anticipated growth over the next 20 years projected at 1.1% annually.

**PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.**

District infrastructure is limited to the physical facilities located at the Bangor Cemetery and includes a stone entrance, a private access road, fencing and a window box sign. It appears that there is no water or septic services. The District owns no equipment or facilities related to the operation, maintenance or expansion of the Bangor Cemetery. In addition, there appear to be no capital improvement plans or other planning documents projecting future infrastructure needs, nor are there financial mechanisms in place to address future needs. The District has indicated that it will rely upon fund balance or future property tax receipts, should future infrastructure needs arise.

The Bangor Cemetery consists of 3.7 acres, of which an approximate three acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged between three and four in recent years; therefore, it is conservatively anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 73 calls for service through 2030. It should be noted that it is difficult to estimate what percentage of the population will choose to be buried in the District or in other locations.

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\(^1\) Butte County Association of Governments, *Butte Regional Growth Projections 2006-2030*
MSR DETERMINATION 3.1.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

MSR DETERMINATION 3.1.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District’s facilities are minimal and reflect the rural level of public service it provides.

MSR DETERMINATION 3.1.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate resources and equipment to ensure that operation and maintenance of existing facilities can be made in a timely and efficient manner.

MSR DETERMINATION 3.1.5: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate long-range infrastructure planning and financing to ensure future infrastructure needs are addressed. It is recommended that a capital improvement plan be created to address this concern.

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has an audit conducted by a certified public account, which covers three-year periods. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code. In reviewing audits for Fiscal Years ending June 30, 2007, 2006, 2005 and 2004, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Bangor Cemetery District.

The District appears to be financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current services (burial plot sales) and interest. Expenditure primarily consists of services and supplies. The District does not maintain a reserve fund for capital improvements which would need to be funded through its General Fund.

Table 3.1.2 – Bangor Cemetery District Budgets
(Adopted – Actual)

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>4,500.00</td>
<td>6,000.00</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Actual</td>
<td>1,238.00</td>
<td>1,859.00</td>
<td></td>
</tr>
</tbody>
</table>
The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.1.6: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District appears to meet governmental requirements for financial accounting and auditing, be financially solvent for annual operations but should establish reserve fund and capital improvement plan to address future needs.</em></td>
</tr>
</tbody>
</table>

**STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES**

Due to geographic constraints, it is difficult for the District to reasonably share facilities with other public cemetery districts in a financially beneficial manner.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.1.7: SHARED FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Opportunities for sharing facilities and/or resource are limited and no deficiencies exist as a result of the lack of shared facilities, as basic maintenance and operational needs of the District are met through its current resources.</em></td>
</tr>
</tbody>
</table>

**ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES**

The Bangor Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. The District holds semi-annual meetings of the Board of Trustees with special meetings held as needed. For lack of District facilities, meetings are held at the residences of the Trustees, often on a rotational basis. While this appears adequate to conduct District business, it may discourage public participation. However, the District has since reported that meetings of its’ current Board of Trustees will be held on a quarterly basis in an effort to comply with Public Cemetery District Law. In addition, the District has reported that meetings will be held at the Bangor Community Hall, which will better facilitate public attendance. Members of the Board serve voluntarily, receive no stipends and are responsible for compliance with the provisions of the Brown Act. Meeting announcements are posted at the cemetery, as well as the local post office. Meeting minutes and agendas are kept on file with members of the Board as it appears that there is no District procedure or secure location for maintaining and archiving records. However, the District has reported that it is looking to secure storage space at the Bangor Community Hall.

It appears that the District does not have a website, and although the costs associated may be prohibitive due to the District’s financial constraints, as well as lack of staff, a website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.
MSR DETERMINATION 3.1.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District is not in conformance with the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months; however, it appears that the current District Board intends to take corrective action by holding quarterly meetings at the Bangor Community Hall.

MSR DETERMINATION 3.1.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance and public meetings appear to be held in compliance with Brown Act requirements. Information regarding the District appears to be available to the members of the public.

MSR DETERMINATION 3.1.10: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MANAGEMENT EFFICIENCIES

The District has no employees with all administrative and organizational needs, including budgets and review of financial information accomplished voluntarily by the Districts’ Board of Trustees. Cemetery maintenance and operations are conducted by outside contractors, licensed and insured, who in return, utilize their personal equipment.

MSR DETERMINATION 3.1.11: MANAGEMENT EFFICIENCIES

The District’s current structure is sufficient to provide basic services necessary to maintain operations in an effective and efficient manner.
## SUMMARY OF MUNICIPAL SERVICE REVIEW DETERMINATIONS

### MSR DETERMINATION 3.1.1: GROWTH AND POPULATION

The District has an estimated resident service population of 654 with anticipated growth over the next 20 years projected at 1.1% annually.

### MSR DETERMINATION 3.1.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

### MSR DETERMINATION 3.1.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District’s facilities are minimal and reflect the rural level of public service it provides.

### MSR DETERMINATION 3.1.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate resources and equipment to ensure that operation and maintenance of existing facilities can be made in a timely and efficient manner.

### MSR DETERMINATION 3.1.5: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate long-range infrastructure planning and financing to ensure future infrastructure needs are addressed. It is recommended that a capital improvement plan be created to address this concern.

### MSR DETERMINATION 3.1.6: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District appears to meet governmental requirements for financial accounting and auditing, be financially solvent for annual operations but should establish reserve fund and capital improvement plan to address future needs.

### MSR DETERMINATION 3.1.7: SHARED FACILITIES

Opportunities for sharing facilities and/or resource are limited and no deficiencies exist as a result of the lack of shared facilities, as basic maintenance and operational needs of the District are met through its current resources.
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</tr>
</thead>
<tbody>
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<th>MSR DETERMINATION 3.1.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</th>
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</thead>
<tbody>
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</thead>
<tbody>
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</tbody>
</table>

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<thead>
<tr>
<th>MSR DETERMINATION 3.1.11: MANAGEMENT EFFICIENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District’s current structure is sufficient to provide basic services necessary to maintain operations in an effective and efficient manner.</td>
</tr>
</tbody>
</table>
3.2 Gridley-Biggs Cemetery District

DISTRICT CHARACTERISTICS

Formed in 1927, the Gridley-Biggs Cemetery District is located in the southeastern corner of Butte County and contains the communities of Gridley, Biggs and Richvale. The district is bordered by the Oroville Cemetery District to the east, abuts the county line on the south and west and extends north roughly to Nelson-Shippee Road. The District owns and operates the Gridley-Biggs Cemetery located at 2023 Highway 99 in Gridley.

Prior to 1877, the Gridley Biggs Cemetery was known as the “Wharton Burial Grounds” named after John O. Wharton, a local farmer who deeded the first portion of land to the community for burials. On March 17, 1877, the Wharton Burial Grounds became the Live Oak Cemetery Association. The Association was formed as the Gridley-Biggs Cemetery District on June 29, 1927. The first known burial occurred in November 1855.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>6,762 Parcels Consisting of 122,471 Acres (191 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Address:</td>
<td>P.O. Box 494, Gridley, CA 95948</td>
</tr>
<tr>
<td>Services:</td>
<td>Interment Services &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>5</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>June 29, 1927</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>

---

Municipal Service Review Update and SOI Plan
Cemetery Service Providers
Adopted: November 4, 2010
Page 35
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.2.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.²

<p>| Table 3.2.1 – Growth and Population Projections for the Gridley-Biggs Cemetery District  |
| (Estimates Calculated by LAFCO)                                      |</p>
<table>
<thead>
<tr>
<th>2000</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,400</td>
<td>13,834</td>
<td>15,433</td>
<td>17,217</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.2.1: GROWTH AND POPULATION

The District has an estimated resident service population of 13,834. Anticipated growth over the next 20 years is projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.

Infrastructure is limited to the physical facilities located at the Gridley-Biggs Cemetery and includes an entry monument, paved roads, drainage, curbs and fencing, all of which appear to be in excellent condition. The District has two septic systems and two wells, of which are owned and maintained by the District. Structures include offices, a shop building and a chapel, which is utilized for services, meetings and/or activities. A restroom located within the District office serves cemetery personnel, as well as the public. In addition, a second public restroom is located adjacent to the chapel. The cemetery has a Military Veterans Court of Honor which includes flag poles, benches and a podium. Included within the Court of Honor, is a large brick wall bearing names of veterans, as well as niches for cremains of Veterans and their spouses. Niches surround the chapel area and are also located near the front of the office. The District owns and operates a variety of maintenance and operations equipment, including landscape tools and vehicles, gravesite excavation and preparation equipment and other miscellaneous equipment. In addition, the district maintains an adopted, detail-oriented, capital improvement plan for the purpose of reviewing existing needs, as well as projecting future infrastructure needs and ensuring that the financial mechanisms are in place to fund those needs.

The Gridley-Biggs Cemetery currently consists of 21 acres, of which approximately one acre remains immediately available for future use. The District also owns 10-acres of land adjacent to the existing cemetery, which is currently leased for alfalfa and has reported that it is actively pursuing an additional land acquisition, also adjacent to the cemetery. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre.

² Butte County Association of Governments, Butte Regional Growth Projections 2006-2030
of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged 135 annually in the past ten years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 3,205 calls for service through 2030.

**MSR DETERMINATION 3.2.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has adequate infrastructure, equipment and facilities to ensure operational efficiency for the level of public service it currently provides.

**MSR DETERMINATION 3.2.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has adequate land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands and ensure that infrastructure and capital facilities can be maintained beyond 2030.

**FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES**

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has an annual audit conducted by a certified public account. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code. In reviewing audits for Fiscal Years ending June 30, 2009 and 2008, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Gridley-Biggs Cemetery District.

The District appears to be in sound financial condition with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current and miscellaneous services, per parcel assessments and interest. Expenditures primarily consist of salaries and benefits; services and supplies, and fixed assets. The District maintains sufficient reserves for the purpose of funding future capital improvements and fixed assets.

**Table 3.2.2 – Gridley-Biggs Cemetery District Budgets**

(Adopted – Actual)

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adopted</strong></td>
<td>652,065.00</td>
<td>652,065.00</td>
<td>657,065.00</td>
</tr>
<tr>
<td><strong>Actual</strong></td>
<td>430,815.00</td>
<td>384,265.56</td>
<td></td>
</tr>
</tbody>
</table>

The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.
MSR DETERMINATION 3.2.4: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District is in sound financial condition, has appropriate financial planning mechanisms in place to meet operational and long range planning needs and meets governmental requirements for financial accounting and auditing.

STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

Due to geographic constraints, it is difficult for the District to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

An exception to this conclusion is with regards to the Thompson Flat Cemetery District. Since 2000, the District has contracted with the Gridley-Biggs Cemetery District for the operation and maintenance of the Thompson Flat Cemetery. The existing contract continues to be renewed on an annual basis.

MSR DETERMINATION 3.2.5: SHARED FACILITIES

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Gridley-Biggs Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. Regular meetings of the Board are held on the second Wednesday of each month at 7:00 a.m. in the District’s office located at 2023 Highway 99 in Gridley. Members of the Board receive $50 per meeting, not to exceed $100 in any one month. The Board is responsible for compliance with the provisions of the Brown Act. Meeting announcements are posted at the District office and meeting minutes and agendas are kept on record securely located within the District’s office. On a daily basis, the District performs a backup of all financial and burial information on to a server, located off-site. Generally, very few members of the public attend Board meetings.

The District is closely aligned with the communities of Gridley and Biggs and makes its facilities available to numerous community service groups. The District participates in activities with several community groups, as well as conducts tours for local grade schools. The Gridley-Biggs Cemetery District has a Memorial Day service, each year, held on Memorial Day at 10:00 a.m., with local groups in the Gridley and Biggs area.
It appears that the District does not have a website. A website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.

**MSR DETERMINATION 3.2.6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

*The District is well organized and maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirement and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.*

**MSR DETERMINATION 3.2.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

*The District should endeavor to create a records retention policy to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.*

**MANAGEMENT EFFICIENCIES**

A full-time District Manager is hired by the appointed Board of Trustees manages operations of the District to include coordinating services of the deceased, including preparation of the burial site, provision of pre-need services, and general responses to inquiries. The structure of the District is simple and well suited to the type of operations undertaken by the District, with the District Manager receiving supervision and direction from the appointed Board of Trustees, and the remainder of staff directly supervised by the District Manager. District operations appear to run efficiently and are representative of a well organized and capable special district.

**MSR DETERMINATION 3.2.8: MANAGEMENT EFFICIENCIES**

*The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.*
**SUMMARY OF MUNICIPAL SERVICE REVIEW DETERMINATIONS**

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.1: GROWTH AND POPULATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District has an estimated resident service population of 13,834. Anticipated growth over the next 20 years is projected at 1.1% annually.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District has adequate infrastructure, equipment and facilities to ensure operational efficiency for the level of public service it currently provides.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District has adequate land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands and ensure that infrastructure and capital facilities can be maintained beyond 2030.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.4: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District is in sound financial condition, has appropriate financial planning mechanisms in place to meet operational and long range planning needs and meets governmental requirements for financial accounting and auditing.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.5: SHARED FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District is well organized and maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirement and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.2.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District should endeavor to create a records retention policy to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.</td>
</tr>
</tbody>
</table>
MSR DETERMINATION 3.2.8: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
3.3 Kimshew Cemetery District

DISTRICT CHARACTERISTICS

Formed in 1952, the Kimshew Cemetery District is located east of Highway 32 and north of Paradise and contains the unincorporated communities of Butte Meadows, DeSabla, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City. The District is bordered by Plumas County to the east, Tehama County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west. The District owns and operates Magalia Cemetery, Stirling Cemetery, Nimshew Cemetery and Coutolenc Cemetery.

**District Size:** 7,211 Parcels Consisting of 122,740 Acres (192 Square Miles)

**Est. Population (2010):** 11,641

**Contact Address:** P.O. Box 97, Magalia, CA 95954

**Services:** Interment Services & Endowment Care

**Employees:** 1 Full-Time; 2 Part-Time

**Date of Formation:** 1952

**Enabling Legislation:** Public Cemetery Act (Health & Safety Code Section 9000 et seq.)

**Magalia Cemetery**

The Magalia Cemetery, approximately 3.6 acres, is located at the intersection of Magalia Cemetery Road and the Old Skyway in the unincorporated community of Magalia.

**Stirling City Cemetery**

The Stirling City Cemetery, approximately three acres, is located at the end of Mica Street in the unincorporated community of Stirling City.

**Nimshew Cemetery**

The Nimshew Cemetery, approximately 1.5 acres, has roadway access from Nimshew Cemetery Road and is approximately four miles north of the Town of Paradise, near Nimshew Road.

**Coutolenc Cemetery**

The Coutolenc Cemetery, approximately three acres, is located along Hupp-Coutolenc Road, north of Paradise Lake.
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.3.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.³

Table 3.3.1 – Growth and Population Projections for the Kimshew Cemetery District

<table>
<thead>
<tr>
<th></th>
<th>2000</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>10,321</td>
<td>11,514</td>
<td>12,845</td>
<td>14,330</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.3.1: GROWTH AND POPULATION

The District has an estimated resident service population of 11,514 with anticipated growth over the next 20 years projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District has a sufficient infrastructure and capital facilities. In addition, it owns, operates and maintains a variety of maintenance and operations equipment, including landscape tools and vehicles, gravesite excavation and preparation equipment and other miscellaneous equipment, all of which are located between the Magalia Cemetery and Stirling City Cemetery.

Together, District cemeteries consist of approximately 11.1 acres, of which, two to three acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged 50 in recent years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 73 calls for service through 2030.

MAGALIA CEMETERY

The Magalia Cemetery consists of 3.6 acres, of which 2.5 acres are landscaped and developed. On-site infrastructure includes an entry gates, paved/gravel roadways and fencing. The cemetery has a septic system and water service is provided by Del Oro Water Company. Structures include the District’s office, shop building and niches. A restroom is located within the office and serves cemetery personnel, as well as the public during services.

³ Butte County Association of Governments, Butte Regional Growth Projections 2006-2030
STIRLING CITY CEMETERY

The Stirling City Cemetery consists of three acres, of which two acres are landscaped and developed. On-site infrastructure includes an entry gate, roadways, curb and fencing. The cemetery has a septic system and water service is provided by Stirling Bluffs Corporation, which is managed by Del Oro Water Company. Structures include a storage building and niches. A restroom is located within the storage building and serves cemetery personnel, as well as the public during services.

NIMSHEW CEMETERY

The Nimshew Cemetery consists of two acres, all of which appear to be in use. Infrastructure includes an entry gate, unpaved roadway and fencing. Water service is provided by Del Oro Water Company.

COUTOLENC CEMETERY

The Coutolenc Cemetery consists of 2.5 acres, all of which appear to be in use. Infrastructure includes an entry gate, unpaved roadway and fencing. On-site infrastructure includes graveled roadways and fencing. There appears to be no water or septic service.

The District has a Capital Improvement Program; however, has reported that it is outdated. It appears that it maintains an inventory of Fixed Assets and uses it for the purpose of reviewing existing needs, as well as planning for future needs.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.3.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.3.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District has adequate infrastructure, equipment and facilities for the level of public service it provides and to ensure ongoing operation and maintenance of existing infrastructure.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.3.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Without an update to its capital improvement plans, the District lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.</td>
</tr>
</tbody>
</table>

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

The Board of Trustees adopts an annual budget, oversees expenditures and has a bi-annual audit conducted by a certified public account. Audits are submitted to the County Auditor-Controller,
pursuant to the Health and Safety Code. In reviewing the audit for Fiscal Years ending June 30, 2009, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Kimshew Cemetery District.

The District appears to be financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current services and interest. Expenditure primarily consists of salaries and benefits; services and supplies, and fixed assets. The District does not have a reserve fund; therefore, it appears that future capital improvements and fixed assets are budgeted for and funded through its General Fund.

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>133,757.00</td>
<td>108,500.00</td>
<td>110,000.00</td>
</tr>
<tr>
<td>Actual</td>
<td>102,755.00</td>
<td>98,499.00</td>
<td></td>
</tr>
</tbody>
</table>

The District maintains endowment care funds for the long-term care of burial plots. Funds are intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.

**MSR DETERMINATION 3.3.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

*The District appears to be financially solvent and meets governmental requirements for financial accounting and auditing; however, establishing a funding mechanism for the purpose of addressing future needs is essential.*

**STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES**

Due to geographic constraints, it is difficult for the District to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

**MSR DETERMINATION 3.3.6: SHARED FACILITIES**

*No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.*
ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Kimshew Cemetery District is an independent special district governed by a five member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. Regular meetings of the Board are held on the third Wednesday of each month at 3:00 p.m. in the District’s office located at 6764 Magalia Cemetery Road in Magalia. The Board is responsible for compliance with the provisions of the Brown Act. Members of the Board serve voluntarily and receive no stipends. Meeting announcements are posted at the District office and meeting minutes and agendas are kept on record in the District’s office. Generally, very few members of the public attend Board meetings.

It appears that the District does not have a website and although an interest has been expressed, it is acknowledged that the costs associated may be prohibitive due to the District’s financial constraints, as well as lack of staff; however, a website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.

MSR DETERMINATION 3.3.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

| The District maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision. |

MSR DETERMINATION 3.3.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

| The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence. |

MANAGEMENT EFFICIENCIES

A full-time District Manager hired by the appointed Board of Trustees manages operations of the District and is responsible for coordinating services of the deceased, including preparation of the burial site, provision of pre-need services, and general responses to inquiries. The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with the District’s Manager and Bookkeeper receiving supervision and direction from the appointed Board of Trustees, and the remainder of staff directly supervised by the District Manager. District operations appear to run efficiently and are representative of a well organized and capable special district.
MSR DETERMINATION 3.3.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
### Summary of Municipal Service Review Determinations

**MSR Determination 3.3.1: Growth and Population**

The District has an estimated resident service population of 11,514 with anticipated growth over the next 20 years projected at 1.1% annually.

**MSR Determination 3.3.2: Capacity, Adequacy and Infrastructure**

Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

**MSR Determination 3.3.3: Capacity, Adequacy and Infrastructure**

The District has adequate infrastructure, equipment and facilities for the level of public service it provides and to ensure ongoing operation and maintenance of existing infrastructure.

**MSR Determination 3.3.4: Capacity, Adequacy and Infrastructure**

Without an update to its capital improvement plans, the District lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.

**MSR Determination 3.3.5: Financial Ability of District to Provide Services**

The District appears to be financially solvent and meets governmental requirements for financial accounting and auditing; however, establishing a funding mechanism for the purpose of addressing future needs is essential.

**MSR Determination 3.3.6: Shared Facilities**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR Determination 3.3.7: Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies**

The District maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.
### MSR DETERMINATION 3.3.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.3.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
3.4 Oroville Cemetery District

DISTRICT CHARACTERISTICS

Formed in 1928, the Oroville Cemetery District is located in southern Butte County, generally surrounding the City of Oroville. The District is bordered by the Thompson Flat Cemetery to the north, Bangor and Upham Cemetery Districts to the east, and the Gridley-Biggs Cemetery District to the west. The District owns and operates Memorial Park Cemetery, Oroville Cemetery, Jewish Cemetery and Wyandotte Cemetery.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>18,298 Parcels Consisting of 91,619 Acres (143 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Address:</td>
<td>5646 Lincoln Boulevard, Oroville, CA 95966</td>
</tr>
<tr>
<td>Services:</td>
<td>Interment Services &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>6 Full-Time; 1 Part-Time</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>February 10, 1928</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>
MEMORIAL PARK CEMETERY

Deeded and in operation since 1929, Memorial Park Cemetery is located at 5646 Lincoln Boulevard in Oroville. The first known burial occurred in 1931. The District’s office is located at Memorial Park Cemetery.

OROVILLE CEMETERY

Originally established in 1857, deeded in 1876, the Oroville Cemetery was the first organized cemetery in the District. Oroville Cemetery, designated as a “historical” cemetery is located at 2600 Feather River Boulevard in Oroville. The once independent Catholic Cemetery, adjacent to Oroville Cemetery was deeded in 1876. In 1896, the section belonging to the Independent Order of Odd Fellows Lodge #59 was deeded, as well as the section belonging to the Masonic Lodge #103, in 1898. The first known burial occurred in 1857.

JEWISH CEMETERY

Established in 1859, the cemetery was deeded 1871 “for the use and benefit of the Hebrews or Jewish of said Town.” The Jewish Cemetery, designated as a “historical” cemetery is located at 1874 Feather River Boulevard in Oroville. The first known burial occurred in 1862.

WYANDOTTE CEMETERY

The Wyandotte Cemetery is located at 4600 Foothill Boulevard in Oroville. Although the cemetery was established in 1852, the citizens of Wyandotte elected a Board of Directors in 1871. In 1967, the cemetery was formed as a district. In 1984, it merged with the Oroville Cemetery District. The land in which the Wyandotte Cemetery is located was donated to the Oroville Cemetery District in 1985.
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.4.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.\(^4\)

<table>
<thead>
<tr>
<th>Year</th>
<th>Growth and Population Projections for the Oroville Cemetery District (Estimates Calculated by LAFCO)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>36,043</td>
</tr>
<tr>
<td>2010</td>
<td>40,210</td>
</tr>
<tr>
<td>2020</td>
<td>44,858</td>
</tr>
<tr>
<td>2030</td>
<td>50,044</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.4.1: GROWTH AND POPULATION

The District has an estimated resident service population of 40,210. Anticipated growth over the next 20 years is projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.

The District has a significant amount of infrastructure and capital facilities. In addition, the District owns, operates and maintains a variety of maintenance and operations equipment, including landscape tools and vehicles, gravesite excavation and preparation equipment and other miscellaneous equipment, all of which are located the Memorial Park Cemetery.

Together, District cemeteries consist of approximately 86 acres, of which 30.5+/- acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged 239 in recent years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 5,904 calls for service through 2030.

MEMORIAL PARK CEMETERY

The Memorial Park Cemetery consists of 66 acres, of which 40 acres are in current use and fully landscaped. The remaining 26 acres are available for future use. The District is currently in the beginning stage to develop 12.85 acres of the remaining 26 acres, which once developed will create an additional 5,500 plots. In addition, the District is planning a second niche facility. On-site infrastructure includes an entry gate, paved roadways and fencing. The cemetery has a septic system and water service is provided through infrastructure owned and maintained by

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\(^4\) Butte County Association of Governments, *Butte Regional Growth Projections 2006-2030*
South Feather Water & Power Agency; however, the on-site water distribution systems are owned and maintained by the District. Structures include the District’s office, as well as a shop building. A restroom located adjacent to the office serves cemetery personnel, as well as the public during services. Located in the Veteran’s section of the cemetery, a brick memorial was erected in dedication to Veterans, past, present and future.

**OROVILLE CEMETERY**

The Oroville Cemetery consists of 11.5 acres, all of which are landscaped and developed. On-site infrastructure includes entry gates, paved roadways and iron fencing. The District has indicated they have future plans to restore the existing iron fencing, originally installed in 1874. The cemetery has a septic system, which was replaced in 2009, and water service is provided through infrastructure owned and maintained by California Water Service; however, the on-site water distribution system is owned and maintained by the District. In addition, there is a well on-site. Structures include a pump house, two small storage buildings, one of which includes a restroom which serves cemetery personnel, as well as the public during services. A stone and granite monument is located at the front of the cemetery, in which a brief history of the cemetery is inscribed.

**JEWISH CEMETERY**

The Jewish Cemetery consists of 2.6 acres, of which one-half acre is in current use and fully landscaped. The remaining two acres are available for future use. On-site infrastructure includes an entry gates, historical monument and fencing. Water service is provided by through infrastructure owned and maintained by California Water Service; however, the on-site water distribution system is owned and maintained by the District. A stone and granite monument is located at the front of the cemetery, in which a brief history of the cemetery is inscribed.

**WYANDOTTE CEMETERY**

The Wyandotte Cemetery consists of 5.5 acres, of which 2.5 acres are in current use. Three acres remain available for future use. On-site infrastructure includes graveled roadways and fencing.

The District does not have an adopted Capital Improvement Program; however, it does maintain a current Capital Outlay Projects & Equipment Plan, as well as a detail-oriented inventory of Fixed Assets. Both documents are utilized for the purpose of reviewing existing needs, as well as projecting future infrastructure needs and ensuring that the financial mechanisms are in place to fund those needs.

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**MSR DETERMINATION 3.4.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

| The District has sufficient infrastructure for the level of public service it provides. |

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*Municipal Service Review Update and SOI Plan Adopted: November 4, 2010*

*Cemetery Service Providers*
MSR DETERMINATION 3.4.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.

MSR DETERMINATION 3.4.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District has sufficient land resources, infrastructure planning, financial commitment and practices to ensure that infrastructure and capital facilities can accommodate projected service demands beyond 2030.

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has an annual audit conducted by a certified public account. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code. In reviewing the audit for Fiscal Years ending June 30, 2009, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Oroville Cemetery District.

The District appears to be in sound financial condition with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current and miscellaneous services, and interest. Expenditure primarily consists of salaries and benefits; services and supplies, and fixed assets. The District maintains sufficient reserves for the purpose of funding future capital improvements and fixed assets.

Table 3.4.2 – Oroville Cemetery District Budgets
(Adopted – Actual)

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>761,875.00</td>
<td>682,112.00</td>
<td>701,333.00</td>
</tr>
<tr>
<td>Actual</td>
<td>600,722.00</td>
<td>573,013.25</td>
<td></td>
</tr>
</tbody>
</table>

The District maintains endowment care funds for the long-term care of burial plots. Funds are intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.

MSR DETERMINATION 3.4.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District is in good financial standing, meets governmental requirements for financial accounting and auditing, and has appropriate financial planning mechanisms in place to meet operational and long range planning needs.
STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

Due to geographic constraints, the District has limited opportunity to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

The District does, however, lease a small portion of property at the Memorial Park Cemetery for the purpose of a radio transmitter tower to the City of Oroville, at no cost. The existing lease is for 50 years and will expire in 2031.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.4.6: SHARED FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.</td>
</tr>
</tbody>
</table>

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Oroville Cemetery District is an independent special district governed by a five member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. Regular meetings of the Board are held on the fourth Monday of each month at 5:30 p.m. in the District’s office located at 5646 Lincoln Boulevard in Oroville. Members of the Board receive $100 per meeting, not to exceed $200 in any one month. The Board is responsible for compliance with the provisions of the Brown Act and as needed. Meeting announcements are posted at the District office and meeting minutes and agendas are kept on record securely located within the District’s office. On a daily basis, the District performs a backup of all financial and burial information on to a server, located off-site. Generally, very few members of the public attend Board meetings.

Closely aligned with the community of Oroville, the District makes its facilities available to several community service groups. The District participates in public events, giving public speeches, offering tours and partnering with the American Legion and the Veterans of Foreign Wars with Memorial Day activities. In addition, the District participates with the Oroville Partnership of Pastors to provide an Easter Sunrise service. The District also assists the public with their genealogy research and other activities.

It appears that the District does not have a website. However, the District has expressed an interest. A website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.
**MSR DETERMINATION 3.4.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.

**MSR DETERMINATION 3.4.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

**MANAGEMENT EFFICIENCIES**

A full-time District Manager hired by the appointed Board of Trustees manages operations of the District to include coordinating services of the deceased, including preparation of the burial site, provision of pre-need services, and general responses to inquiries. The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with the District Manager receiving supervision and direction from the appointed Board of Trustees, and the remainder of staff directly supervised by the District Manager. District operations appear to run efficiently and are representative of a well organized and capable special district.

**MSR DETERMINATION 3.4.9: MANAGEMENT EFFICIENCIES**

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
### Summary of Municipal Service Review Determinations

**MSR Determination 3.4.1: Growth and Population**

The District has an estimated resident service population of 40,210. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR Determination 3.4.2: Capacity, Adequacy and Infrastructure**

The District has sufficient infrastructure for the level of public service it provides.

**MSR Determination 3.4.3: Capacity, Adequacy and Infrastructure**

The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.

**MSR Determination 3.4.4: Capacity, Adequacy and Infrastructure**

The District has sufficient land resources, infrastructure planning, financial commitment and practices to ensure that infrastructure and capital facilities can accommodate projected service demands beyond 2030.

**MSR Determination 3.4.5: Financial Ability of District to Provide Services**

The District is in good financial standing, meets governmental requirements for financial accounting and auditing, and has appropriate financial planning mechanisms in place to meet operational and long range planning needs.

**MSR Determination 3.4.6: Shared Facilities**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR Determination 3.4.7: Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies**

The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.
### MSR DETERMINATION 3.4.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.4.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
3.5 Paradise Cemetery District

DISTRICT CHARACTERISTICS

Formed in 1930, the Paradise Cemetery District is located in north central portion of Butte County, east of State Highway 32 and west of State Highway 70. The District includes the Town of Paradise; however, boundaries extend beyond the unincorporated city limits, particularly to the southwest. The District owns and operates the Paradise Cemetery located at 980 Elliott Road in Paradise.

The land in which the cemetery exists was originally donated in the 1862. The first known burial also occurred in 1862.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>12,022 Parcels Consisting of 22,162 Acres (35 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Address:</td>
<td>980 Elliott Road, Paradise, CA 95969</td>
</tr>
<tr>
<td>Services:</td>
<td>Interment Services &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>5</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>1930</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>

![Paradise Cemetery District Images]
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.5.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.\(^5\)

<table>
<thead>
<tr>
<th>2000</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>23,610</td>
<td>26,430</td>
<td>29,385</td>
<td>32,782</td>
</tr>
</tbody>
</table>

**Table 3.5.1 – Growth and Population Projections for the Paradise Cemetery District**
(Estimates Calculated by LAFCO)

**MSR DETERMINATION 3.5.1: GROWTH AND POPULATION**

*The District has an estimated resident service population of 26,430. Anticipated growth over the next 20 years is projected at 1.1% annually.*

**PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.**

Infrastructure is limited to the physical facilities located at the Paradise Cemetery and includes an entry gate, paved roads, curb and fencing. The cemetery has a creek running through it; therefore, a septic wastewater system is not allowed on most portions of the site; however the District office does have a system. A portable outhouse is available for public use. An on-site well is utilized for landscaping and other purposes, while water service, provided by the Paradise Irrigation District is utilized for drinking and irrigation drip lines. Structures include a gazebo, niche facility, one large equipment storage shed and two smaller storage sheds. The cemetery also has a Court of Honor, including flag poles in recognition of the U.S. Armed Forces.

The District owns and operates a variety of maintenance and operations equipment, including landscape tools and vehicles, gravesite excavation and preparation equipment and other miscellaneous equipment.

The Paradise Cemetery consists of approximately 34.1 acres, of which an approximate nine acres remain available for future use. In addition, the District owns 35.6 acres of land near the intersection of Roe Road and Wilson Lane, which eventually will serve as another cemetery. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged 200 in recent years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an

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\(^5\) Butte County Association of Governments, *Butte Regional Growth Projections 2006-2030*
average population growth of approximately 1.1% annually, it is estimated that the District could experience 5,466 calls for service through 2030.

The District does not have an adopted Capital Improvement Program; however, it does maintain a current, detail-oriented inventory of Fixed Assets, which is utilized for the purpose of reviewing existing needs, as well as projecting future infrastructure needs and ensuring that the financial mechanisms are in place to fund those needs.

**MSR DETERMINATION 3.5.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has a sufficient infrastructure for the level of public service it provides.

**MSR DETERMINATION 3.5.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.

**MSR DETERMINATION 3.5.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands beyond 2030.

**FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES**

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has an annual audit conducted by a certified public account. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code. In reviewing the audit for Fiscal Years ending June 30, 2009, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Paradise Cemetery District.

The District appears to be in sound financial condition with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current and miscellaneous services, and interest. Expenditure primarily consists of salaries and benefits; services and supplies, and fixed assets. The District maintains sufficient reserves for the purpose of funding future capital improvements and fixed assets.

<table>
<thead>
<tr>
<th>Table 3.5.2 – Paradise Cemetery District Budgets</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Adopted – Actual)</td>
</tr>
<tr>
<td><strong>Fiscal Year Budgets</strong></td>
</tr>
<tr>
<td>Adopted</td>
</tr>
<tr>
<td>Actual</td>
</tr>
</tbody>
</table>
The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.5.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>The District is in good financial standing, meets governmental requirements for financial accounting and auditing, and has appropriate financial planning mechanisms in place to meet operational and long range planning needs.</td>
</tr>
</tbody>
</table>

**STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES**

Due to geographic constraints, the District has limited opportunities to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.5.6: SHARED FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.</td>
</tr>
</tbody>
</table>

**ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES**

The Paradise Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. Regular meetings of the Board are held on the third Thursday of each month at 8:00 a.m. in the District’s office located at 980 Elliott Road in Paradise. Members of the Board receive $100 per meeting, not to exceed $200 in any one month. The Board is responsible for compliance with the provisions of the Brown Act. Meeting announcements are posted at the District office and meeting minutes and agendas are kept on record in the District’s office. Generally, very few members of the public attend Board meetings.

Closely aligned with the community of Paradise, the District makes its facilities available to community service groups and participates in public events, giving public speeches, offering school tours of the cemetery and assisting the local Veterans of Foreign Wars organization with Memorial Day activities. The District also assists local genealogical societies with their research and other activities.

The District has a webpage; however, it should consider enhancing it to include additional public information, such as Board meeting notices and agendas, meeting minutes, rules and regulations and fees.
MSR DETERMINATION 3.5.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public.

MSR DETERMINATION 3.5.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MANAGEMENT EFFICIENCIES

A full-time District Manager hired by the appointed Board of Trustees manages operations of the District to include coordinating services of the deceased, including preparation of the burial site, provision of pre-need services, and general responses to inquiries. The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with the District Manager receiving supervision and direction from the appointed Board of Trustees, and the remainder of staff directly supervised by the District Manager. District operations appear to run efficiently and are representative of a well organized and capable special district.

MSR DETERMINATION 3.5.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
**SUMMARY OF MUNICIPAL SERVICE REVIEW DETERMINATIONS**

**MSR DETERMINATION 3.5.1: GROWTH AND POPULATION**

The District has an estimated resident service population of 26,430. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR DETERMINATION 3.5.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has a sufficient infrastructure for the level of public service it provides.

**MSR DETERMINATION 3.5.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.

**MSR DETERMINATION 3.5.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands beyond 2030.

**MSR DETERMINATION 3.5.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

The District is in good financial standing, meets governmental requirements for financial accounting, and auditing and has appropriate financial planning mechanisms in place to meet operational and long range planning needs.

**MSR DETERMINATION 3.5.6: SHARED FACILITIES**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR DETERMINATION 3.5.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public.
### MSR DETERMINATION 3.5.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.5.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
3.6 Pine Creek Cemetery District

NOTE: The District did not respond to requests for information for this update.

DISTRICT CHARACTERISTICS

Formed in 1937, the Pine Creek Cemetery District is located in north western portion of Butte County, near Chico. The District is bordered by Glenn County and the Sacramento River to the west, Tehama County to the north, and the City of Chico to the southeast. The District includes no incorporated cities, but does include the unincorporated community of Nord. Since formation, no annexations or detachments have occurred. The District owns and operates the Cana Pine Creek located at 6195 Broyles Road in Nord.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>645 Parcels Consisting of 32,925 Acres (51 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Est. Population (2010):</td>
<td>1,003</td>
</tr>
<tr>
<td>Contact Address:</td>
<td>6454 Kelly Lane, Chico, CA 95973</td>
</tr>
<tr>
<td>Services:</td>
<td>Sale of Burial Plots &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>0</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>1937</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.6.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.6

<table>
<thead>
<tr>
<th>2000 U.S. Census</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>899</td>
<td>1,003</td>
<td>1,119</td>
<td>1,248</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.6.1: GROWTH AND POPULATION

The District has an estimated resident service population of 1,003. Anticipated growth over the next 20 years is projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.

Infrastructure within the District is limited to the physical facilities located at the Pine Creek Cemetery and includes fencing and irrigation. The District has no structures or equipment. It appears that the District’s Board President uses personal equipment in order to open and close graves. The District contracts with a part-time gardener for landscaping maintenance, who in return, uses his own personal equipment. It also appears that the District does not maintain a Capital Improvement Plan or other planning documents that project future infrastructure needs, nor are there financial mechanisms in place to address future needs.

MSR DETERMINATION 3.6.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate infrastructure, equipment and facilities for the level of public service it provides or to ensure ongoing operation and maintenance to existing infrastructure, relying instead on donated resources to conduct District functions.

The Cana Pine Creek Cemetery consists of 2.7 acres of which one acre remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged between two and four in recent years; therefore, it is anticipated that they will generally increase at the same rate as

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6 Butte County Association of Governments, *Butte Regional Growth Projections 2006-2030*
population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 74 calls for service through 2030.

**MSR DETERMINATION 3.6.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District has sufficient land resources to accommodate projected service demands beyond 2030 but lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.*

**FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES**

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has audits conducted by a certified public accounting, which cover three-year periods. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code; however, a copy of the District’s most recent audit was not available during this review. In speaking with the Butte County Auditor’s Office, it appears that an audit for Fiscal Year ending June 30, 2009 was in process during the time of this review. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Pine Creek Cemetery District.

The District appears to be financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current services (burial plot sales) and interest. Expenditures primarily consist of services and supplies. It appears that the District does not maintain a reserve fund; therefore, it is probable that future capital improvements are budgeted for and funded through its General Fund.

**Table 3.6.2 – Pine Creek Cemetery District Budgets**

*(Adopted – Actual)*

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>17,500.00</td>
<td>14,700.00</td>
<td>19,000.00</td>
</tr>
<tr>
<td>Actual</td>
<td>9,770.00</td>
<td>5,813.00</td>
<td></td>
</tr>
</tbody>
</table>

The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.

**MSR DETERMINATION 3.6.4: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

*The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be considered.*
STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

Due to geographic constraints, the District has limited opportunities to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

**MSR DETERMINATION 3.6.5: SHARED FACILITIES**

Opportunities for shared facilities are limited; however, no direct deficiencies exist as a result of the lack of shared facilities.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Pine Creek Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. The District holds infrequent meetings of the Board of Trustees with no apparent consistent meeting locations identified, although it appears that meetings may be held at the residence of the Board President. While this may be adequate to conduct District business, it may discourage public participation. Members of the Board serve voluntarily and receive no stipends. The Board is responsible for compliance with the provisions of the Brown Act. Meeting announcements are posted at the cemetery, as well as the local post office. It is unknown where meeting minutes and agendas are kept on file as there is no known District procedure or secure location for maintaining and archiving records.

It appears that the District does not have a website, and although the costs associated may be prohibitive due to the District’s financial constraints, as well as lack of staff, a website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.

**MSR DETERMINATION 3.6.6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.

**MSR DETERMINATION 3.6.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District’s public meetings do not appear to be held in compliance with Brown Act requirements, nor does it appear that information regarding the District is readily available to members of the public.
MSR DETERMINATION 3.1.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MANAGEMENT EFFICIENCIES

The District has no employees. Administrative and organizational work, including budgets and review of financial information are prepared voluntarily by the Districts’ Board President. Cemetery maintenance and operations are conducted by outside contractors.

MSR DETERMINATION 3.6.9: MANAGEMENT EFFICIENCIES

The District’s current organizational structure is minimally sufficient to account for services necessary in order to maintain operations at a very basic level.
### Summary of Municipal Service Review Determinations

**MSR Determination 3.6.1: Growth and Population**  
The District has an estimated resident service population of 1,003. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR Determination 3.6.2: Capacity, Adequacy and Infrastructure**  
The District lacks adequate infrastructure, equipment and facilities for the level of public service it provides or to ensure ongoing operation and maintenance to existing infrastructure, relying instead on donated resources to conduct District functions.

**MSR Determination 3.6.3: Capacity, Adequacy and Infrastructure**  
The District has sufficient land resources to accommodate projected service demands beyond 2030 but lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.

**MSR Determination 3.6.4: Financial Ability of District to Provide Services**  
The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be considered.

**MSR Determination 3.6.5: Shared Facilities**  
Opportunities for shared facilities are limited; however, no direct deficiencies exist as a result of the lack of shared facilities.

**MSR Determination 3.6.6: Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies**  
The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.

**MSR Determination 3.6.7: Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies**  
The District’s public meetings do not appear to be held in compliance with Brown Act requirements, nor does it appear that information regarding the District is readily available to members of the public.
MSR DETERMINATION 3.6.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.6.9: MANAGEMENT EFFICIENCIES

The District’s current organizational structure is minimally sufficient to account for services necessary in order to maintain operations at a very basic level.
3.7  **Thompson Flat Cemetery District**

**DISTRICT CHARACTERISTICS**

Formed in 1931, the Thompson Flat Cemetery District is located northwest of the Feather River on Thompson Flat Cemetery Road off Cherokee Road in the rural area north of Oroville. The District is bordered by Lake Oroville on the east, the Thermalito Diversion Pool to the south, Campbell Creek on the north, and Highway 149 on the west. The District includes a small portion of the City of Oroville, but the remainder of the land within District boundaries lies within the unincorporated area of Butte County. The District operates the Thompson Flat Cemetery located at 89 Thompson Flat Cemetery Road in Oroville.

The California State Department of Water Resources owns land surrounding the Thompson Flat Cemetery. Adjacent to the Thompson Flat Cemetery is the Pioneer Cemetery, which was established when portions of Butte County were flooded as part of the State Water Project. During that project, bodies were disinterred from cemeteries that would be flooded and reinterred at the Pioneer Cemetery.

<table>
<thead>
<tr>
<th>District Size:</th>
<th>590 Parcels Consisting of 9,051 Acres (14 Square Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Address:</td>
<td>2081 Second Street, Oroville, CA 95965</td>
</tr>
<tr>
<td>Services:</td>
<td>Interment Services &amp; Endowment Care</td>
</tr>
<tr>
<td>Employees:</td>
<td>0</td>
</tr>
<tr>
<td>Date of Formation:</td>
<td>1931</td>
</tr>
<tr>
<td>Enabling Legislation:</td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.7.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County.7

Table 3.7.1 – Growth & Population Projections for the Thompson Flat Cemetery District
(Estimates Calculated by LAFCO)

<table>
<thead>
<tr>
<th></th>
<th>2000 U.S. Census</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>979</td>
<td>1,092</td>
<td>1,218</td>
<td>1,359</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.7.1: GROWTH AND POPULATION

The District has an estimated resident service population of 1,092. Anticipated growth over the next 20 years is projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.

The District’s infrastructure is limited to the physical facilities located at the Thompson Flat Cemetery and includes an entry monument and fencing. The District owns no equipment, facilities or structures related to the operation, maintenance or expansion of the Thompson Flat Cemetery. In addition, the District does not maintain a Capital Improvement Plan or other planning documents that project future infrastructure needs, nor are there financial mechanisms in place to address future needs.

The Thompson Flat Cemetery has reached capacity. The District reports that it has no plan for future land acquisition; however, it has indicated that it could accommodate a few infant and cremation burials in existing graves of family members, provided permission is given by living descendents. The demand for services has averaged between one and two in recent years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 27 calls for service through 2030. However, with no land remaining, future demand estimates have little meaning for the District.

MSR DETERMINATION 3.7.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District infrastructure system is minimal and reflects the rural level of public service it provides.

7 Butte County Association of Governments, Butte Regional Growth Projections 2006-2030
MSR DETERMINATION 3.7.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.

MSR DETERMINATION 3.7.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks sufficient land resources, infrastructure planning, financial commitment and practices to ensure present and future service demands are met.

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has an audit conducted by a certified public account, which covers three-year periods. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code. In reviewing audits for Fiscal Years ending June 30, 2009, 2008, 2007, 2006, 2005 and 2004, the District was shown to be in conformity with generally accepted accounting principles as well as State and County law and budgetary regulations. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Thompson Flat Cemetery District.

The District appears to be financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness. Expenditures increased in FY 2009-2010 due to the cost of the District’s audit. Revenues are drawn from property taxes, current services and interest. The District’s expenditures primarily consist of services and supplies. The District contracts with the Gridley-Biggs Cemetery District for the operation and maintenance of the Thompson Flat Cemetery, which is operated under rules and regulations of that District. The District does not maintain a reserve fund; therefore, it appears that future capital improvements would be budgeted for and funded through its General Fund.

<table>
<thead>
<tr>
<th>Table 3.7.2 – Thompson Flat Cemetery District Budgets</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Adopted – Actual)</td>
</tr>
<tr>
<td>Fiscal Year Budgets</td>
</tr>
<tr>
<td>Adopted</td>
</tr>
<tr>
<td>Actual</td>
</tr>
</tbody>
</table>

The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.
MSR DETERMINATION 3.7.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.

STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

Due to geographic constrains, the District has limited opportunities to easily share facilities with other public cemetery districts; however, the District does contract with the Gridley-Biggs Cemetery District for routine functions.

MSR DETERMINATION 3.7.6: SHARED FACILITIES

The District utilizes a contractual agreement with the Gridley-Biggs Cemetery District for facilities maintenance.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Thompson Flat Cemetery District is an independent special district governed by a five member Board of Trustees, which since 2000 has been the Butte County Board of Supervisors. The Board meets on Thompson Flat Cemetery District issues in its Chambers, located at 25 County Center Drive in Oroville and are noticed consistent with Brown Act requirements, including posting on the front window of the Butte County Administration Building. Meeting minutes and agendas are kept on file with the Administration Office, as well as General Services. Generally, very few members of the public attend Board meetings.

Since 2000, the District has contracted with the Gridley-Biggs Cemetery District for the operation and maintenance of the Thompson Flat Cemetery. The existing contract continues to be renewed on an annual basis. The cemetery is operated under the rules and procedures established by the Gridley-Biggs Cemetery District.

It appears that the District does not have a website, and although the costs associated may be prohibitive due to the District’s financial constraints, as well as lack of staff, a website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.

MSR DETERMINATION 3.7.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although a website should be developed to enhance public access to services.
MSR DETERMINATION 3.7.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MANAGEMENT EFFICIENCIES

The acting Thompson Flat Cemetery District Manager is the Butte County General Services Director and is an employee of Butte County. The District Manager contracts with the Gridley-Biggs Cemetery District to provide services for the deceased, including preparation of the burial site and provision of pre-need services. The District Manager submits budgets and audit reports, responds to inquiries and complaints about the District, and reports quarterly with the Butte County Board of Supervisors.

MSR DETERMINATION 3.7.9: MANAGEMENT EFFICIENCIES

The District’s current management structure and contractual relationship with Gridley-Biggs Cemetery District is sufficient to account for services necessary in order to maintain operations in an effective and efficient manner.
### SUMMARY OF MUNICIPAL SERVICE REVIEW DETERMINATIONS

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.7.1: GROWTH AND POPULATION</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District has an estimated resident service population of 1,092. Anticipated growth over the next 20 years is projected at 1.1% annually.</em></td>
</tr>
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</table>

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<tr>
<th>MSR DETERMINATION 3.7.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District infrastructure system is minimal and reflects the rural level of public service it provides.</em></td>
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<tr>
<th>MSR DETERMINATION 3.7.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District lacks adequate equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.</em></td>
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<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.7.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District lacks sufficient land resources, infrastructure planning, financial commitment and practices to ensure present and future service demands are met.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.7.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.7.6: SHARED FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District utilizes a contractual agreement with the Gridley-Biggs Cemetery District for facilities maintenance.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.7.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although a website should be developed to enhance public access to services.</em></td>
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</tbody>
</table>
MSR DETERMINATION 3.7.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.7.9: MANAGEMENT EFFICIENCIES

The District’s current management structure and contractual relationship with Gridley-Biggs Cemetery District is sufficient to account for services necessary in order to maintain operations in an effective and efficient manner.
### 3.8 Upham Cemetery District

**NOTE:** The District did not respond to requests for information for this update.

#### DISTRICT CHARACTERISTICS

Formed in 1951, the Upham Cemetery District is located in the southeastern portion of Butte County, northeast of the Bangor Cemetery District. The Upham District is bound by the Bangor District on the south, the Oroville Cemetery District on the west, unincorporated Butte County to the north, and Yuba County to the east. The District is a multi-county district, serving both Butte and Yuba County residents. The District’s boundaries extend into the western portion of Yuba County, serving a small unincorporated area in that County. Butte County is considered the principal County of the District for the purposes of this review. The District owns and operates the Upham Cemetery located at 470 Upham Road in Bangor.

<table>
<thead>
<tr>
<th>District Size</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Butte County:</strong></td>
<td>270 Parcels Consisting of 5,802 Acres (9 Square Miles)</td>
</tr>
<tr>
<td><strong>Yuba County:</strong></td>
<td>209 Parcels Consisting of 5,601 Acres (8.75 Square Miles)</td>
</tr>
<tr>
<td><strong>Est. Population (2010)</strong></td>
<td></td>
</tr>
<tr>
<td>Butte County:</td>
<td>457</td>
</tr>
<tr>
<td>Yuba County:</td>
<td>280</td>
</tr>
<tr>
<td><strong>Contact Address:</strong></td>
<td>P.O. Box 155, Rackerby, CA 95972</td>
</tr>
<tr>
<td><strong>Services:</strong></td>
<td>Burial Plot Sales &amp; Endowment Care</td>
</tr>
<tr>
<td><strong>Employees:</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Date of Formation:</strong></td>
<td>June 5, 1951</td>
</tr>
<tr>
<td><strong>Enabling Legislation:</strong></td>
<td>Public Cemetery Act (Health &amp; Safety Code Section 9000 et seq.)</td>
</tr>
</tbody>
</table>

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*Images of Upham Cemetery.*
GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

In order to estimate the District’s current population (Table 3.8.1), LAFCO referred to Butte County Geographic Information System layers which included District boundaries and census block group populations for 2000. For the purpose of projecting growth, an annual 1.1% was applied using the Butte County Association of Governments’ projection over the next 20 years in unincorporated areas of Butte County. While no population data was compiled for areas within Yuba County, it can reasonably be conferred that growth in the rural District areas of Yuba County would be substantially similar to those areas in Butte County.

Table 3.8.1 – Growth & Population Projection for the Upham Cemetery District
(Estimates Calculated by LAFCO)

<table>
<thead>
<tr>
<th>County</th>
<th>2000 U.S. Census</th>
<th>2010</th>
<th>2020</th>
<th>2030</th>
</tr>
</thead>
<tbody>
<tr>
<td>Butte</td>
<td>410</td>
<td>457</td>
<td>510</td>
<td>569</td>
</tr>
<tr>
<td>Yuba</td>
<td>251</td>
<td>280</td>
<td>312</td>
<td>349</td>
</tr>
<tr>
<td>Total</td>
<td>661</td>
<td>737</td>
<td>822</td>
<td>918</td>
</tr>
</tbody>
</table>

MSR DETERMINATION 3.8.1: GROWTH AND POPULATION

The District has an estimated resident service population of 737. Anticipated growth over the next 20 years is projected at 1.1% annually.

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS OR DEFICIENCIES.

Infrastructure within the district is limited to the physical facilities located at the Upham Cemetery and includes an entry monument and fencing. A septic system and a well serve the facility. The on-site water distribution system is owned and maintained by the District. Structures include a small covered area, used for services, a well building and a public restroom. A patch of pavement leads to the covered area. The district has no offices and owns only miscellaneous tools and equipment. While the District reports that it maintains a record of fixed assets, there appears to be no capital improvement plans or other planning documents that project future infrastructure needs, nor are there financial mechanisms in place to address said needs. Should future infrastructure needs arise, it appears that the District may rely upon its fund balance to fund such needs.

The Upham Cemetery consists of seven acres, of which two to three acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand for services has averaged between one and two in recent years and it is anticipated that it will generally increase at the same rate as population.

8 Butte County Association of Governments, Butte Regional Growth Projections 2006-2030
With an average population growth of approximately 1.1% annually, it is estimated that the District could experience 49 calls for service through 2030.

**MSR DETERMINATION 3.8.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District’s infrastructure system is minimal and reflects the rural level of public service it provides.

**MSR DETERMINATION 3.8.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District lacks adequate equipment, facilities, infrastructure planning and financial commitment and practices to ensure future services can be sustainably provided.

**MSR DETERMINATION 3.8.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient land resources to accommodate projected service demands beyond 2030.

**FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES**

The Board of Trustees adopts an annual budget, oversees expenditures throughout the fiscal year and has audits conducted by a certified public account. Audits are submitted to the County Auditor-Controller, pursuant to the Health and Safety Code; however, a copy of the District’s recent audit was not available during this review. In speaking with the Butte County Auditor’s Office, it does appear that an audit for Fiscal Years ending June 30, 2008 and 2007 was completed. As with each of the public cemetery districts in Butte County, the County Auditor-Controller maintains the general ledger for the Upham Cemetery District.

The District appears to be financially solvent with respect to operating revenues and expenditures and reports no outstanding indebtedness. Revenues are drawn from property taxes, current services (burial plot sales) and interest. Expenditures primarily consist of services and supplies. It appears that the District does not maintain a reserve fund; therefore, it is probable that future capital improvements are budgeted for and funded through its General Fund.

### Table 3.8.2 – Upham Cemetery District Budgets
(Adopted – Actual)

<table>
<thead>
<tr>
<th>Fiscal Year Budgets</th>
<th>2008-2009</th>
<th>2009-2010</th>
<th>2010-2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>21,115.00</td>
<td>19,000.00</td>
<td>14,500.00</td>
</tr>
<tr>
<td>Actual</td>
<td>17,786.00</td>
<td>10,784.00</td>
<td></td>
</tr>
</tbody>
</table>

The District maintains an endowment care fund for the long-term care of burial plots. The fund is intended to defray the cost of care and maintenance if and when the district no longer receives revenue from the sale of plots and related services.
MSR DETERMINATION 3.8.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.

STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

Due to geographic constraints, the District has limited opportunities to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial.

MSR DETERMINATION 3.8.6: SHARED FACILITIES

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

The Upham Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Butte County Board of Supervisors. Members of the Board serve voluntarily and receive no stipends. It appears that District meetings of the Board of Trustees are held quarterly and often rotate amongst the homes of the Trustees. While this may be adequate to conduct District business, it may discourage public participation. It would be beneficial for the District to utilize a public facility such as a firehouse or school for the conduct of meetings. Although meeting locations vary, it appears that meetings are noticed consistent with Brown Act requirements, including posting in the glass case at the cemetery’s entrance. Meeting minutes and agendas are kept on file with one of the Trustees as there appears to be no District procedure or secure location for maintaining and archiving records.

It appears that the District does not have a website, and although the costs associated may be prohibitive due to the District’s financial constraints, as well as lack of staff, a website would enable the provision of public information, including Board meeting notices and agendas, meeting minutes, rules and regulations, fees and general information.

MSR DETERMINATION 3.8.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.
MSR DETERMINATION 3.8.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance and public meetings appear to be held in compliance with Brown Act requirements although information regarding the District does not appear to be readily available to the members of the public which would be assisted with the creation of a website.

MSR DETERMINATION 3.8.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MANAGEMENT EFFICIENCIES

The District has no employees with all administrative and organizational work, including budgets and review of financial information being prepared voluntarily by the Districts’ Board of Trustees. Cemetery maintenance and operations are conducted by outside contractors, licensed and insured, who in return, utilize their personal equipment.

MSR DETERMINATION 3.8.10: MANAGEMENT EFFICIENCIES

The District’s current structure is minimally sufficient to account for services necessary in order to maintain basic operations in an effective and efficient manner.
### Summary of Municipal Service Review Determinations

**MSR Determination 3.8.1: Growth and Population**

The District has an estimated resident service population of 737. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR Determination 3.8.2: Capacity, Adequacy and Infrastructure**

The District’s infrastructure system is minimal and reflects the rural level of public service it provides.

**MSR Determination 3.8.3: Capacity, Adequacy and Infrastructure**

The District lacks adequate equipment, facilities, infrastructure planning and financial commitment and practices to ensure future services can be sustainably provided.

**MSR Determination 3.8.4: Capacity, Adequacy and Infrastructure**

The District has sufficient land resources to accommodate projected service demands beyond 2030.

**MSR Determination 3.8.5: Financial Ability of District to Provide Services**

The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.

**MSR Determination 3.8.6: Shared Facilities**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR Determination 3.8.7: Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies**

The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.
MSR DETERMINATION 3.8.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance and public meetings appear to be held in compliance with Brown Act requirements although information regarding the District does not appear to be readily available to the members of the public which would be assisted with the creation of a website.

MSR DETERMINATION 3.8.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.8.10: MANAGEMENT EFFICIENCIES

The District’s current structure is minimally sufficient to account for services necessary in order to maintain basic operations in an effective and efficient manner.
4.0 SPHERE OF INFLUENCE ANALYSIS

As described in Section 1.4, LAFCO is required to consider and prepare written statements addressing the four factors enumerated under California Government Code Section 56425(e), including present and probable land uses in the area, present and probable need for public facilities and services, the present capacity of facilities and adequacy of services, and the existence of social or economic communities of interest. An analysis of each of these factors for each public cemetery district is provided in the following sections.
4.1 Bangor Cemetery District

Located in southeastern Butte County, the Bangor Cemetery District generally surrounds the community of Bangor. District boundaries extend to the County line on the south and east and are bordered by the Oroville Cemetery District to the west and north, and Upham Cemetery District to the northeast. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI DETERMINATION 4.1.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI DETERMINATION 4.1.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Bangor and surrounding areas.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a rural cemetery district.
SOI DETERMINATION 4.1.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present capacity of facilities is adequate for current and projected needs for the foreseeable future.

SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

In general, the District provides respectful and cost-effective interments.

SOI DETERMINATION 4.1.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District encompasses essentially the unincorporated community of Bangor and surrounding areas.
SPHERE OF INFLUENCE DETERMINATIONS SUMMARY AND CONCLUSION

The Bangor Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-1.

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.1: PRESENT AND PLANNED LAND USE</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Bangor and surrounding areas.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District’s present capacity of facilities is adequate for current and projected needs for the foreseeable future.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District encompasses essentially the unincorporated community of Bangor and surrounding areas.</em></td>
</tr>
</tbody>
</table>
4.2 Gridley-Biggs Cemetery District

Located in the southwestern corner of Butte County, the Gridley-Biggs Cemetery District contains the communities of Gridley, Biggs and Richvale. The District is bordered by the Oroville Cemetery District to the east, abuts the County line on the south and west and extends north roughly to Nelson-Shippee Road. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI DETERMINATION 4.2.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI DETERMINATION 4.2.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the communities of Gridley, Biggs and Richvale, as well as surrounding areas.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a public cemetery district.
SOI DETERMINATION 4.2.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

In general, the District provides respectful and cost-effective interments.

SOI DETERMINATION 4.2.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District encompasses essentially the communities of Gridley, Biggs, and Richvale and surrounding areas.
**SPHERE OF INFLUENCE DETERMINATIONS SUMMARY AND CONCLUSION**

The Gridley-Biggs Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-2.

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<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.2.1: PRESENT AND PLANNED LAND USE</th>
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<tbody>
<tr>
<td><em>The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.</em></td>
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<tr>
<th>SOI DETERMINATION 4.2.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
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<td><em>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the communities of Gridley, Biggs and Richvale, as well as surrounding areas.</em></td>
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<tr>
<th>SOI DETERMINATION 4.2.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
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<tbody>
<tr>
<td><em>The District encompasses essentially the communities of Gridley, Biggs, and Richvale and surrounding areas.</em></td>
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</table>
4.3 Kimshew Cemetery District

Located in the northeastern corner of Butte County, the Kimshew Cemetery District contains the unincorporated communities of Stirling City and Butte Meadows. The District is bordered by Plumas County to the east, Tehama County to the north, the Town of Paradise to the south and the community of Forest Ranch to the west. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

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<tr>
<th>SOI DETERMINATION 4.3.1: PRESENT AND PLANNED LAND USE</th>
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<tr>
<td>The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.</td>
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PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

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<tr>
<th>SOI DETERMINATION 4.3.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
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<tbody>
<tr>
<td>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated communities of Stirling City and Butte Meadows, as well as surrounding areas.</td>
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</table>

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a public cemetery district.
**SOI DETERMINATION 4.3.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**Social and Economic Communities of Interest**

In general, the District provides respectful and cost-effective interments.

**SOI DETERMINATION 4.3.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

*The District encompasses essentially the unincorporated communities of DeSabla, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City and surrounding areas.*
**Sphere of Influence Determinations Summary and Conclusion**

The Kimshew Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-3.

**SOI Determination 4.3.1: Present and Planned Land Use**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**SOI Determination 4.3.2: Present and Probable Need for Public Services and Facilities**

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated communities of Stirling City and Butte Meadows, as well as surrounding areas.*

**SOI Determination 4.3.3: Present Capacity of Facilities and Adequacy of Services**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOI Determination 4.3.4: Social and Economic Communities of Interest**

*The District encompasses essentially the unincorporated communities of DeSabla, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City and surrounding areas.*
4.4 Oroville Cemetery District

Located in southern Butte County, the Oroville Cemetery District generally surrounds the City of Oroville. The District is bordered by the Thompson Flat Cemetery District to the north, Bangor and Upham Cemetery Districts to the east, and Gridley-Biggs Cemetery District to the west. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

**PRESENT AND PLANNED LAND USE**

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

**SOI DETERMINATION 4.4.1: PRESENT AND PLANNED LAND USE**

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

**PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

**SOI DETERMINATION 4.4.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the areas that essentially surrounding the City of Oroville, including the City of Oroville.

**PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a public cemetery district.

**SOI DETERMINATION 4.4.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.
SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

In general, the District provides respectful and cost-effective interments.

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<tr>
<th>SOI DETERMINATION 4.4.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
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<tr>
<td>The District encompasses essentially the City of Oroville and surrounding areas.</td>
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**Sphere of Influence Determinations Summary and Conclusion**

The Oroville Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-4.

**SOI Determination 4.4.1: Present and Planned Land Use**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**SOI Determination 4.4.2: Present and Probable Need for Public Services and Facilities**

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the areas that essentially surrounding the City of Oroville, including the City of Oroville.*

**SOI Determination 4.4.3: Present Capacity of Facilities and Adequacy of Services**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOI Determination 4.4.4: Social and Economic Communities of Interest**

*The District encompasses essentially the City of Oroville and surrounding areas.*
4.5 Paradise Cemetery District

Located in the north central portion of Butte County, east of State Highway 32 and west of State Highway 70, the Paradise Cemetery District includes the Town of Paradise. District boundaries extend beyond the unincorporated city limits, particularly to the southwest. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI DETERMINATION 4.5.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

As population within the District is projected to grow annually at approximately 1.1% annually, the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI DETERMINATION 4.5.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the Town of Paradise, as well as the unincorporated city limits, particularly to the southwest.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a public cemetery district.
SOI DETERMINATION 4.5.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

In general, the District provides respectful and cost-effective interments.

SOI DETERMINATION 4.5.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District encompasses essentially the Lower Ridge Area with the Town of Paradise at its center, as well as surrounding areas.
SPHERE OF INFLUENCE DETERMINATIONS SUMMARY AND CONCLUSION

The Paradise Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-5.

SOI DETERMINATION 4.5.1: PRESENT AND PLANNED LAND USE

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

SOI DETERMINATION 4.5.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the Town of Paradise, as well as the unincorporated city limits, particularly to the southwest.*

SOI DETERMINATION 4.5.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

SOI DETERMINATION 4.5.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

*The District encompasses essentially the Lower Ridge Area with the Town of Paradise at its center, as well as surrounding areas.*
4.6 Pine Creek Cemetery District

Located in the northwestern corner of Butte County, the Pine Creek Cemetery District includes no incorporated cities, but does include the unincorporated community of Nord. The District is bordered by Glenn County and the Sacramento River to the west, Tehama County to the north, and the City of Chico to the southeast. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI DETERMINATION 4.6.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI DETERMINATION 4.6.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Nord, as well as surrounding areas, particularly northwestern Butte County.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a small cemetery district.
**SOI DETERMINATION 4.6.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

In general, the District provides respectful and cost-effective interments.

**SOI DETERMINATION 4.6.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

*The District encompasses essentially the rural area in the northwest corner of Butte County, which includes the unincorporated community of Nord.*
SPHERE OF INFLUENCE DETERMINATIONS SUMMARY AND CONCLUSION

The Pine Creek Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-6.

**SOI DETERMINATION 4.6.1: PRESENT AND PLANNED LAND USE**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**SOI DETERMINATION 4.6.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Nord, as well as surrounding areas, particularly northwestern Butte County.*

**SOI DETERMINATION 4.6.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOI DETERMINATION 4.6.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

*The District encompasses essentially the rural area in the northwest corner of Butte County, which includes the unincorporated community of Nord.*
4.7  **Thompson Flat Cemetery District**

Located in the southern central portion of Butte County, the Thompson Flat Cemetery District is northwest of the Feather River on Thompson Flat Cemetery Road off Cherokee Road in the rural area north of Oroville. The District is bordered by Lake Oroville on the east, the Thermalito Diversion Pool to the south, Campbell Creek on the north, and Highway 149 on the west. The District includes a small portion of the City of Oroville; however, the remainder of the land within the District boundaries lies within the unincorporated area of Butte County. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985.

The District has not requested any changes to current SOI boundaries.

**PRESENT AND PLANNED LAND USE**

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

**SOI DETERMINATION 4.7.1: PRESENT AND PLANNED LAND USE**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

Population is projected to grow annually, at approximately 1.1% and with the District at capacity, the present and probable need for cemetery facilities and services within the District cannot be delivered.

**SOI DETERMINATION 4.7.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

*The District is at capacity and lacks sufficient land resources necessary to provide public services and facilities to its residents; however, continual maintenance is required.*

**PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

At capacity, the District does not have sufficient land resources to provide burial space to the existing and projected population. The District’s services and facilities are provided at a level commensurate with the expected operation of a rural cemetery district.
**SOI DETERMINATION 4.7.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

At capacity, the District’s present facilities are not adequate for current and projected needs for the foreseeable future. Services, including maintenance continue to be provided in an adequate manner.

**SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

In general, the District provides respectful and cost-effective interments.

**SOI DETERMINATION 4.7.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

The District encompasses essentially a small portion of the City of Oroville, as well as surrounding unincorporated areas.
**Sphere of Influence Determinations Summary and Conclusion**

The Thompson Flat Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-7.

<table>
<thead>
<tr>
<th>SOI Determination 4.7.1: Present and Planned Land Use</th>
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<tr>
<th>SOI Determination 4.7.2: Present and Probable Need for Public Services and Facilities</th>
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<td>The District is at capacity and lacks sufficient land resources necessary to provide public services and facilities to its residents; however, continual maintenance is required.</td>
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<th>SOI Determination 4.7.3: Present Capacity of Facilities and Adequacy of Services</th>
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<th>SOI Determination 4.7.4: Social and Economic Communities of Interest</th>
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<tbody>
<tr>
<td>The District encompasses essentially a small portion of the City of Oroville, as well as surrounding unincorporated areas.</td>
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4.8 Upham Cemetery District

Located in the southeastern portion of Butte County, the Upham Cemetery District is located northeast of the Bangor Cemetery District. The Upham Cemetery District is bound by the Bangor Cemetery District on the south, the Oroville Cemetery District to the west, unincorporated area of Butte County to the north, and Yuba County to the east. The District is a multi-county district, serving both Butte and Yuba County residents. The District’s boundaries extend into the western portion of Yuba County, serving a small unincorporated area in that County. The District’s Sphere of Influence is coterminous with its jurisdictional boundaries. The original Sphere of Influence Studies for Butte County special districts was completed in 1985. For the purpose of this review, Butte County is considered the principal County for this District.

The District has not requested any changes to current SOI boundaries.

PRESENT AND PLANNED LAND USE

Cemetery Districts perform a unique and vital service to the communities they serve and are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have any authority to make land use decisions which is solely the responsibility for the County and/or city in which their boundaries are located. As such, the District is subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

SOI DETERMINATION 4.8.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

Population is projected to grow annually, at approximately 1.1%; the present and probable need for cemetery facilities and services within the District is anticipated to remain minimal.

SOI DETERMINATION 4.8.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the District.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District has sufficient land resources to provide burial space to the existing and projected population within the District. The District’s services and facilities are provided at a level commensurate with the expected operation of a rural cemetery district.
SOI DETERMINATION 4.8.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

In general, the District provides respectful and cost-effective interments.

SOI DETERMINATION 4.8.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District serves a very rural, sparsely populated region of southeastern Butte County and northeastern Yuba County.
SPHERE OF INFLUENCE DETERMINATIONS SUMMARY AND CONCLUSION

The Upham Cemetery District SOI analysis and determinations indicate that there are no substantial land use or service delivery deficiencies that demand modifications to its existing SOI boundary. In addition, neither the District nor LAFCO has requested any modifications to the existing SOI boundary. Therefore, the Commission affirms the existing boundary as presented by the map in Section 2, Figure 2-8.

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<tr>
<th>SOI DETERMINATION 4.8.1: PRESENT AND PLANNED LAND USE</th>
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<td><em>The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.</em></td>
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<th>SOI DETERMINATION 4.8.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
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<tbody>
<tr>
<td><em>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the District.</em></td>
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<th>SOI DETERMINATION 4.8.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES</th>
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<tbody>
<tr>
<td><em>The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.</em></td>
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<tr>
<th>SOI DETERMINATION 4.8.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
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<tr>
<td><em>The District serves a very rural, sparsely populated region of southeastern Butte County and northeastern Yuba County.</em></td>
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5.0 FINAL SPHERE OF INFLUENCE PLAN ACTIONS

This Section includes the results of Butte LAFCO’s final action on the SOI Plans for the Cemetery Service Providers.
5.1 BUTTE LAFCO RESOLUTION OF ADOPTION

RESOLUTION NO. 04 2010/11

ADOPTION OF MUNICIPAL SERVICE REVIEW UPDATE AND WRITTEN DETERMINATIONS AND ADOPTION OF A SPHERE OF INFLUENCE PLAN/UPDATE FOR CEMETERY SERVICE PROVIDERS

WHEREAS, a service review mandated by Government Code 56430 and a sphere of influence update mandated by Government Code Section 56425 have been conducted by the Local Agency Formation Commission of the County of Butte (hereinafter referred to as "the Commission") for the Cemetery Service Providers in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 et seq.); and

WHEREAS, at the times and in the form and manner provided by law, the Executive Officer has given notice of the public hearing by the Commission on this matter; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56428, has reviewed this proposal and prepared a report, including his recommendations thereon, and has furnished a copy of this report to each person entitled to a copy; and

WHEREAS, a public hearing by this Commission was called for November 4, 2010, and at the time and place specified in the notice of public hearing; and

WHEREAS, at the hearing, this Commission heard and received all oral and written protests; the Commission considered all plans and proposed changes of organization, objections and evidence which were made, presented, or filed; and all persons present were given an opportunity to hear and be heard in respect to any matter relating to the proposal, in evidence presented at the hearing; and

WHEREAS, a statutory exemption has been issued pursuant to the provisions of the California Environmental Quality Act (CEQA) indicating that the Municipal Service Review Update for Cemetery Service Providers is statutorily exempt from CEQA and such exemption was adopted by this Commission on November 4, 2010; and

WHEREAS, Municipal Service Review determinations as identified in Section 3.0 entitled "Update to the 2004 Municipal Service Review of Cemetery Service Providers" of the Municipal Service Review and Sphere of Influence Plan for Service Providers are made in conformance with Government Code Section 56430 and local Commission policy; and

WHEREAS, Sphere of Influence determinations as identified in Section 4.0 entitled "Sphere of Influence Analysis" Municipal Service Review and Sphere of Influence Plan for Service Providers are made in conformance with Government Code Section 56425 and local Commission policy; and
WHEREAS, based on presently existing evidence, facts, and circumstances considered by this Commission, including the findings as outlined above, the Commission adopts written determinations as set forth. The Commission updates the existing Spheres of Influence for Bangor Cemetery District, Gridley-Biggs Cemetery District, Kimshew Cemetery District, Oroville Cemetery District, Paradise Cemetery District, Pine Creek Cemetery District, Thompson Flat Cemetery District and Upham Cemetery District as depicted in the SOI Plan for Cemetery Service Providers, adopted by the Commission on November 4, 2010; and

NOW, THEREFORE, BE IT RESOLVED, that pursuant to powers provided in §56430 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, the Local Agency Formation Commission of the County of Butte adopts written determinations as set forth in the Municipal Service Review Update for Cemetery Service Providers dated November 4, 2010, and adopts the Municipal Service Review Update for Cemetery Service Providers. Furthermore, pursuant to powers provided in §56425, the Commission updates the existing Spheres of Influence for the Bangor Cemetery District, Gridley-Biggs Cemetery District, Kimshew Cemetery District, Oroville Cemetery District, Paradise Cemetery District, Pine Creek Cemetery District, Thompson Flat Cemetery District and Upham Cemetery District as depicted in the SOI Plan for Cemetery Service Providers, adopted by the Commission on November 4, 2010.

PASSED AND ADOPTED by this Local Agency Formation Commission of the County of Butte, on the 4th day of November 2010, by the following vote:

AYES: Commissioners Lotter, Duncan, Connelly, Sweany, Fichter and Chair Leverenz

NOES: None

ABSENT: Commissioner Dolan

ABSTAINS: None

ATTEST: None

Clerk of the Commission

CARL LEVERENZ, Chair
Butte Local Agency Formation Commission
5.2 SUMMARY OF ADOPTED MSR DETERMINATIONS
## BANGOR CEMETERY DISTRICT

### MSR DETERMINATION 3.1.1: GROWTH AND POPULATION

*The District has an estimated resident service population of 654 with anticipated growth over the next 20 years projected at 1.1% annually.*

### MSR DETERMINATION 3.1.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

*Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.*

### MSR DETERMINATION 3.1.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

*The District’s facilities are minimal and reflect the rural level of public service it provides.*

### MSR DETERMINATION 3.1.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE

*The District lacks adequate resources and equipment to ensure that operation and maintenance of existing facilities can be made in a timely and efficient manner.*

### MSR DETERMINATION 3.1.5: CAPACITY, ADEQUACY AND INFRASTRUCTURE

*The District lacks adequate long-range infrastructure planning and financing to ensure future infrastructure needs are addressed. It is recommended that a capital improvement plan be created to address this concern.*

### MSR DETERMINATION 3.1.6: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

*The District appears to meet governmental requirements for financial accounting and auditing, be financially solvent for annual operations but should establish reserve fund and capital improvement plan to address future needs.*

### MSR DETERMINATION 3.1.7: SHARED FACILITIES

*Opportunities for sharing facilities and/or resource are limited and no deficiencies exist as a result of the lack of shared facilities, as basic maintenance and operational needs of the District are met through its current resources.*
### MSR DETERMINATION 3.1.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District is not in conformance with the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months; however, it appears that the current District Board intends to take corrective action by holding quarterly meetings at the Bangor Community Hall.

### MSR DETERMINATION 3.1.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance and public meetings appear to be held in compliance with Brown Act requirements. Information regarding the District appears to be available to the members of the public.

### MSR DETERMINATION 3.1.10: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.1.11: MANAGEMENT EFFICIENCIES

The District’s current structure is sufficient to provide basic services necessary to maintain operations in an effective and efficient manner.
GRIDLEY-BIGGS CEMETERY DISTRICT

**MSR DETERMINATION 3.2.1: GROWTH AND POPULATION**

The District has an estimated resident service population of 13,834. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR DETERMINATION 3.2.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has adequate infrastructure, equipment and facilities to ensure operational efficiency for the level of public service it currently provides.

**MSR DETERMINATION 3.2.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has adequate land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands and ensure that infrastructure and capital facilities can be maintained beyond 2030.

**MSR DETERMINATION 3.2.4: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

The District is in sound financial condition, has appropriate financial planning mechanisms in place to meet operational and long range planning needs and meets governmental requirements for financial accounting and auditing.

**MSR DETERMINATION 3.2.5: SHARED FACILITIES**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR DETERMINATION 3.2.6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District is well organized and maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirement and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.

**MSR DETERMINATION 3.2.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District should endeavor to create a records retention policy to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.
**MSR DETERMINATION 3.2.8: MANAGEMENT EFFICIENCIES**

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
KIMSHEW CEMETERY DISTRICT

**MSR DETERMINATION 3.3.1: GROWTH AND POPULATION**

The District has an estimated resident service population of 11,514 with anticipated growth over the next 20 years projected at 1.1% annually.

**MSR DETERMINATION 3.3.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

Based on population estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

**MSR DETERMINATION 3.3.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has adequate infrastructure, equipment and facilities for the level of public service it provides and to ensure ongoing operation and maintenance of existing infrastructure.

**MSR DETERMINATION 3.3.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

Without an update to its capital improvement plans, the District lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.

**MSR DETERMINATION 3.3.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

The District appears to be financially solvent and meets governmental requirements for financial accounting and auditing; however, establishing a funding mechanism for the purpose of addressing future needs is essential.

**MSR DETERMINATION 3.3.6: SHARED FACILITIES**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR DETERMINATION 3.3.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District maintains sufficient accountability in its governance; public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.
MSR DETERMINATION 3.3.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.3.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
**OROVILLE CEMETERY DISTRICT**

**MSR DETERMINATION 3.4.1: GROWTH AND POPULATION**

*The District has an estimated resident service population of 40,210. Anticipated growth over the next 20 years is projected at 1.1% annually.*

**MSR DETERMINATION 3.4.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District has sufficient infrastructure for the level of public service it provides.*

**MSR DETERMINATION 3.4.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.*

**MSR DETERMINATION 3.4.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District has sufficient land resources, infrastructure planning, financial commitment and practices to ensure that infrastructure and capital facilities can accommodate projected service demands beyond 2030.*

**MSR DETERMINATION 3.4.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

*The District is in good financial standing, meets governmental requirements for financial accounting and auditing, and has appropriate financial planning mechanisms in place to meet operational and long range planning needs.*

**MSR DETERMINATION 3.4.6: SHARED FACILITIES**

*No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.*

**MSR DETERMINATION 3.4.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

*The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although it should consider creating a website to enhance its service provision.*
### MSR DETERMINATION 3.4.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.4.9: MANAGEMENT EFFICIENCIES

The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.
<table>
<thead>
<tr>
<th>MSR DETERMINATION 3.5.1: GROWTH AND POPULATION</th>
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<tbody>
<tr>
<td>The District has an estimated resident service population of 26,430. Anticipated growth over the next 20 years is projected at 1.1% annually.</td>
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<tr>
<th>MSR DETERMINATION 3.5.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
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<tbody>
<tr>
<td>The District has a sufficient infrastructure for the level of public service it provides.</td>
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<tr>
<th>MSR DETERMINATION 3.5.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
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<tr>
<td>The District has sufficient equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.</td>
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<th>MSR DETERMINATION 3.5.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE</th>
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<tbody>
<tr>
<td>The District has sufficient land resources, infrastructure planning, financial commitment and practices to accommodate projected service demands beyond 2030.</td>
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<tr>
<th>MSR DETERMINATION 3.5.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES</th>
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<tr>
<th>MSR DETERMINATION 3.5.6: SHARED FACILITIES</th>
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<td>No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.</td>
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<tr>
<th>MSR DETERMINATION 3.5.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</th>
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<tbody>
<tr>
<td>The District is well organized, maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public.</td>
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<tr>
<td>MSR DETERMINATION 3.5.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES</td>
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<tr>
<td>The District’s management structure is sufficient to account for necessary services and maintain operations in an efficient and effective manner.</td>
</tr>
</tbody>
</table>
PINE CREEK CEMETERY DISTRICT

MSR DETERMINATION 3.6.1: GROWTH AND POPULATION

The District has an estimated resident service population of 1,003. Anticipated growth over the next 20 years is projected at 1.1% annually.

MSR DETERMINATION 3.6.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District lacks adequate infrastructure, equipment and facilities for the level of public service it provides or to ensure ongoing operation and maintenance to existing infrastructure, relying instead on donated resources to conduct District functions.

MSR DETERMINATION 3.6.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE

The District has sufficient land resources to accommodate projected service demands beyond 2030 but lacks sufficient infrastructure planning, financial commitment and practices to ensure future infrastructure needs are addressed.

MSR DETERMINATION 3.6.4: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES

The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be considered.

MSR DETERMINATION 3.6.5: SHARED FACILITIES

Opportunities for shared facilities are limited; however, no direct deficiencies exist as a result of the lack of shared facilities.

MSR DETERMINATION 3.6.6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.

MSR DETERMINATION 3.6.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District’s public meetings do not appear to be held in compliance with Brown Act requirements, nor does it appear that information regarding the District is readily available to members of the public.
### MSR DETERMINATION 3.6.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

### MSR DETERMINATION 3.6.9: MANAGEMENT EFFICIENCIES

The District’s current organizational structure is minimally sufficient to account for services necessary in order to maintain operations at a very basic level.
**THOMPSON FLAT CEMETERY DISTRICT**

**MSR DETERMINATION 3.7.1: GROWTH AND POPULATION**

*The District has an estimated resident service population of 1,092. Anticipated growth over the next 20 years is projected at 1.1% annually.*

**MSR DETERMINATION 3.7.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District infrastructure system is minimal and reflects the rural level of public service it provides.*

**MSR DETERMINATION 3.7.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District lacks adequate equipment and facilities to ensure ongoing operation and maintenance to existing infrastructure can be made in a timely and efficient manner.*

**MSR DETERMINATION 3.7.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

*The District lacks sufficient land resources, infrastructure planning, financial commitment and practices to ensure present and future service demands are met.*

**MSR DETERMINATION 3.7.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

*The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.*

**MSR DETERMINATION 3.7.6: SHARED FACILITIES**

*The District utilizes a contractual agreement with the Gridley-Biggs Cemetery District for facilities maintenance.*

**MSR DETERMINATION 3.7.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

*The District maintains sufficient accountability in its governance, public meetings appear to be held in compliance with Brown Act requirements and information regarding the District appears to be available to the members of the public although a website should be developed to enhance public access to services.*
MSR DETERMINATION 3.7.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.7.9: MANAGEMENT EFFICIENCIES

The District’s current management structure and contractual relationship with Gridley-Biggs Cemetery District is sufficient to account for services necessary in order to maintain operations in an effective and efficient manner.
### UPHAM CEMETERY DISTRICT

**MSR DETERMINATION 3.8.1: GROWTH AND POPULATION**

The District has an estimated resident service population of 737. Anticipated growth over the next 20 years is projected at 1.1% annually.

**MSR DETERMINATION 3.8.2: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District’s infrastructure system is minimal and reflects the rural level of public service it provides.

**MSR DETERMINATION 3.8.3: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District lacks adequate equipment, facilities, infrastructure planning and financial commitment and practices to ensure future services can be sustainably provided.

**MSR DETERMINATION 3.8.4: CAPACITY, ADEQUACY AND INFRASTRUCTURE**

The District has sufficient land resources to accommodate projected service demands beyond 2030.

**MSR DETERMINATION 3.8.5: FINANCIAL ABILITY OF DISTRICT TO PROVIDE SERVICES**

The District appears to meet governmental requirements for financial accounting and auditing and to be financially solvent; however, establishing a funding mechanism for the purpose of addressing future needs should be addressed.

**MSR DETERMINATION 3.8.6: SHARED FACILITIES**

No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

**MSR DETERMINATION 3.8.7: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

The District does not meet the Public Cemetery District Law requirement in that the Board of Trustees shall meet at least once every three months.
MSR DETERMINATION 3.8.8: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District maintains sufficient accountability in its governance and public meetings appear to be held in compliance with Brown Act requirements although information regarding the District does not appear to be readily available to the members of the public which would be assisted with the creation of a website.

MSR DETERMINATION 3.8.9: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES

The District should endeavor to create a records retention policy and provide a secure location for the storage of records to include converting records to electronic format for ease of access, retrieval and dissemination to the public, preferably via an internet presence.

MSR DETERMINATION 3.8.10: MANAGEMENT EFFICIENCIES

The District’s current structure is minimally sufficient to account for services necessary in order to maintain basic operations in an effective and efficient manner.
5.3 SUMMARY OF ADOPTED SOI DETERMINATIONS
**BANGOR CEMETERY DISTRICT**

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.1: PRESENT AND PLANNED LAND USE</th>
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<tbody>
<tr>
<td>The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.</td>
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<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.1.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
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<tbody>
<tr>
<td>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Bangor and surrounding areas.</td>
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</table>

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<tr>
<th>SOI DETERMINATION 4.1.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES</th>
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<tbody>
<tr>
<td>The District’s present capacity of facilities is adequate for current and projected needs for the foreseeable future.</td>
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<tr>
<th>SOI DETERMINATION 4.1.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
</tr>
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<tbody>
<tr>
<td>The District encompasses essentially the unincorporated community of Bangor and surrounding areas.</td>
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</tbody>
</table>
## SOI Determination 4.2.1: Present and Planned Land Use

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

## SOI Determination 4.2.2: Present and Probable Need for Public Services and Facilities

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the communities of Gridley, Biggs and Richvale, as well as surrounding areas.

## SOI Determination 4.2.3: Present Capacity of Facilities and Adequacy of Services

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

## SOI Determination 4.2.4: Social and Economic Communities of Interest

The District encompasses essentially the communities of Gridley, Biggs, and Richvale and surrounding areas.
**KIMSHEW CEMETERY DISTRICT**

**SOI DETERMINATION 4.3.1: PRESENT AND PLANNED LAND USE**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**SOI DETERMINATION 4.3.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated communities of Stirling City and Butte Meadows, as well as surrounding areas.*

**SOI DETERMINATION 4.3.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOI DETERMINATION 4.3.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

*The District encompasses essentially the unincorporated communities of DeSabla, Inskip, Jonesville, Lovelock, Magalia, Paradise Pines and Stirling City and surrounding areas.*
**OROVILLE CEMETERY DISTRICT**

**SOI DETERMINATION 4.4.1: PRESENT AND PLANNED LAND USE**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

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<tr>
<th><strong>SOI DETERMINATION 4.4.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</strong></th>
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</thead>
<tbody>
<tr>
<td><em>The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the areas that essentially surrounding the City of Oroville, including the City of Oroville.</em></td>
</tr>
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</table>

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<tr>
<th><strong>SOI DETERMINATION 4.4.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES</strong></th>
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<td><em>The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.</em></td>
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<th><strong>SOI DETERMINATION 4.4.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</strong></th>
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<tbody>
<tr>
<td><em>The District encompasses essentially the City of Oroville and surrounding areas.</em></td>
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</table>
PARADISE CEMETERY DISTRICT

SOI DETERMINATION 4.5.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

SOI DETERMINATION 4.5.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the Town of Paradise, as well as the unincorporated city limits, particularly to the southwest.

SOI DETERMINATION 4.5.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

SOI DETERMINATION 4.5.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District encompasses essentially the Lower Ridge Area with the Town of Paradise at its center, as well as surrounding areas.
## PINE CREEK CEMETERY DISTRICT

**SOI DETERMINATION 4.6.1: PRESENT AND PLANNED LAND USE**

*The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.*

**SOI DETERMINATION 4.6.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES**

*The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the unincorporated community of Nord, as well as surrounding areas, particularly northwestern Butte County.*

**SOI DETERMINATION 4.6.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES**

*The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.*

**SOI DETERMINATION 4.6.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST**

*The District encompasses essentially the rural area in the northwest corner of Butte County, which includes the unincorporated community of Nord.*
**THOMPSON FLAT CEMETERY DISTRICT**

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<tr>
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<th>SOI DETERMINATION 4.1.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES</th>
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<tbody>
<tr>
<td><em>The District is at capacity and lacks sufficient land resources necessary to provide public services and facilities to its residents; however, continual maintenance is required.</em></td>
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<thead>
<tr>
<th>SOI DETERMINATION 4.7.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>At capacity, the District’s present facilities are not adequate for current and projected needs for the foreseeable future. Services, including maintenance continue to be provided in an adequate manner.</em></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOI DETERMINATION 4.7.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>The District encompasses essentially a small portion of the City of Oroville, as well as surrounding unincorporated areas.</em></td>
</tr>
</tbody>
</table>
UPHAM CEMETERY DISTRICT

SOI DETERMINATION 4.8.1: PRESENT AND PLANNED LAND USE

The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

SOI DETERMINATION 4.8.2: PRESENT AND PROBABLE NEED FOR PUBLIC SERVICES AND FACILITIES

The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the District.

SOI DETERMINATION 4.8.3: PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

The District’s present facilities and services are adequate for current and projected needs for the foreseeable future.

SOI DETERMINATION 4.8.4: SOCIAL AND ECONOMIC COMMUNITIES OF INTEREST

The District serves a very rural, sparsely populated region of southeastern Butte County and northeastern Yuba County.
5.4 ADOPTED SOI BOUNDARIES FOR CEMETERY SERVICE PROVIDERS
Figure 5-1  Bangor Cemetery District Boundaries & Sphere of Influence
Figure 5-2   Gridley-Biggs Cemetery District Boundaries & Sphere of Influence
Figure 5-3  Kimshew Cemetery District Boundaries & Sphere of Influence

BUTTE LOCAL AGENCY FORMATION COMMISSION

Sphere of Influence & District Boundary

<table>
<thead>
<tr>
<th>Action</th>
<th>Date</th>
<th>Rev.</th>
<th>Agent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved</td>
<td>11/04/2010</td>
<td>04 2010/11</td>
<td>J. Broderson</td>
</tr>
</tbody>
</table>

Kimshew Cemetery District

Butte, Yuba Counties & LAFCO

Map created: September 30, 2010

This map is for informational purposes only and is not intended to be used for navigational or legal purposes. The information contained herein may be subject to change without notice.
Figure 5-4  Oroville Cemetery District Boundaries & Sphere of Influence
Figure 5-5 Paradise Cemetery District Boundaries & Sphere of Influence
Figure 5-6  Pine Creek Cemetery District Boundaries & Sphere of Influence
Figure 5-7  Thompson Flat Cemetery District Boundaries & Sphere of Influence

Municipal Service Review Update and SOI Plan  
Adopted: November 4, 2010  
Cemetery Service Providers  
Page 164
Figure 5-8   Upham Cemetery District Boundaries & Sphere of Influence
### 6.0 GLOSSARY

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annexation</strong></td>
<td>The inclusion, attachment, or addition of a territory to a city of district.</td>
</tr>
<tr>
<td><strong>Board of Supervisors</strong></td>
<td>The elected board of supervisors of a county.</td>
</tr>
<tr>
<td><strong>Board of Trustees/Directors</strong></td>
<td>The legislative body or governing board of a district.</td>
</tr>
<tr>
<td><strong>Cemetery</strong></td>
<td>A burial ground. As used in this review, the term refers to legally designated burial grounds under control of a special district within Butte County.</td>
</tr>
<tr>
<td><strong>CEQA</strong></td>
<td>The California Environmental Quality Act (CEQA) is intended to inform governmental decision-makers and the public about potential environmental effects of a project, identify ways to reduce adverse impacts, offer alternatives to the project, and disclose to the public why a project was approved. CEQA applied to projects undertaken, funded, or requiring issuance of a permit by a public agency.</td>
</tr>
<tr>
<td><strong>Cremains</strong></td>
<td>Ashen remains from cremation.</td>
</tr>
<tr>
<td><strong>Cremation Services</strong></td>
<td>Cremation services, as offered by public cemetery districts, are limited to disposal of cremated remains. Public Cemetery districts, consistent with State law, do not provide for cremation of remains.</td>
</tr>
<tr>
<td><strong>Disinterment</strong></td>
<td>To take out or remove an interred body from a gravesite.</td>
</tr>
<tr>
<td><strong>District or Special District</strong></td>
<td>An agency of the state, formed pursuant to general law or special act, for the local performance of government or proprietary functions within limited boundaries. “District” or “special district” includes a county service area.</td>
</tr>
<tr>
<td><strong>General Plan</strong></td>
<td>A document containing a statement of development policies, including a diagram and text setting forth the objectives of the plan. The general plan must include certain state mandated elements related to land use, circulation, housing, conservation, open-space, noise, and safety.</td>
</tr>
<tr>
<td><strong>Interment</strong></td>
<td>The practice of placing a deceased body in a grave.</td>
</tr>
<tr>
<td><strong>Inurnment</strong></td>
<td>The ritual placing of cremated remains in an urn or other permanent storage chamber.</td>
</tr>
</tbody>
</table>
**LAFCO**

A state mandated local agency that oversees boundary changes to cities and special districts, the formation of new agencies including incorporation of new cities, and the consolidation of existing agencies. The broad goals of the agency are to ensure the orderly formation of local government agencies, to preserve agricultural and open space lands, and to discourage urban sprawl.

**LOCAL ACCOUNTABILITY AND GOVERNANCE**

The term “local accountability and governance,” refers to public agency decision making, operational and management styles that include an accessible staff, elected or appointed decision-making body and decision making process, advertisement of, and public participation in, elections, publicly disclosed budgets, programs, and plans, solicited public participation in the consideration of work and infrastructure plans, programs or operations and disclosure of results to the public.

**MANAGEMENT EFFICIENCY**

The term “management efficiency,” refers to the organized provision of the highest quality public services with the lowest necessary expenditure of public funds. An efficiently managed entity (1) promotes and demonstrates implementation of continuous improvement plans and strategies for budgeting, managing costs, training and utilizing personnel, and customer service and involvement, (2) has the ability to provide service over the short and long term, (3) has the resources (fiscal, manpower, equipment, adopted service or work plans) to provide adequate service, (4) meets or exceeds environmental and industry service standards, as feasible considering local conditions or circumstances, (5) and maintains adequate contingency reserves.

**MUNICIPAL SERVICE REVIEW (MSR)**

A study designed to determine the adequacy of governmental services being provided in the region or sub-region. Performing service reviews for each city and special district within the county may be used by LAFCO, other governmental agencies, and the public to better understand and improve service conditions.

**PRE-NEED SERVICES**

Purchase of gravesites, establishment of endowment care, and related arrangements available to persons prior to death.

**PUBLIC AGENCY**

The state or any state agency, board, or commission, any city, county, city and county, special district, or other political subdivision.
| **RESERVE** | (1) For governmental type funds, an account used to earmark a portion of the fund balance, which is legally or contractually restricted for a specific use or not appropriate for expenditure. (2) For proprietary type/enterprise funds, the portion of retained earnings set aside for specific purposes. Unnecessary reserves are those set aside for purposes that are not well defined or adopted or retained earnings that are not reasonably proportional to annual gross revenues. |
| **SPHERE OF INFLUENCE (SOI)** | A plan for the probable physical boundaries and service area of a local agency, as determined by the LAFCO. |
| **SPHERE OF INFLUENCE DETERMINATIONS** | In establishing a sphere of influence, the Commission must consider and prepare written determinations related to present and planned land uses, need and capacity of public facilities, and existence of social and economic communities of interest. |
| **ZONING** | The primary instrument for implementing the general plan. Zoning divides a community into districts or “zones” that specify the permitted/prohibited land uses. |
A. COMMENTS RECEIVED AND RESPONSES TO COMMENTS

The Public Review Draft MSR Update and SOI Plan was circulated for public review for a period of 21 days beginning on October 14, 2010 and closing on November 4, 2010. The Final Draft MSR Update and SOI Plan was again noticed and circulated for public review for a period of 30 days beginning on November 4, 2010 and closing on December 3, 2010. During these times, the document was distributed to cemetery service providers, the LAFCo Commissioners and their alternates, and made available to the general public at the LAFCo office in Oroville and to the Butte County Library, Chico, Gridley, Oroville and Paradise Branches.

There were no written comments submitted to Butte LAFCo concerning the Public Review Draft MSR Update and SOI Plan.
B. PUBLIC CEMETERY DISTRICTS (California Health and Safety Code Section 9000 et seq.).

9000. This part shall be known and may be cited as the Public Cemetery District Law.

9001. (a) The Legislature finds and declares all of the following:
   (1) There is a continuing need to provide for the respectful and cost-effective interment of human remains to meet the cultural, economic, religious, and social needs of California's diverse communities.
   (2) The Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, and operation of cemeteries and the provision of interment services from fraternal, pioneer, religious, social, and other organizations that were unable to provide for those cemeteries.
   (3) For nearly a century, public cemetery districts have provided communities with the means to publicly finance the ownership, improvement, expansion, and operation of public cemeteries and the provision of interment services, particularly in rural and formerly rural communities.
   (4) Interment customs and practices have changed since the creation of the public cemetery districts but communities continue to need the means to own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments.
   (b) In enacting this part, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts that can own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments.
   (c) It is also the intent of the Legislature that local officials adapt the powers and procedures provided by this part to meet the diversity of local conditions and circumstances.

9002. The definitions in Chapter 1 (commencing with Section 7000) of Part 1 of Division 7 apply to this part. Further, as used in this part, the following terms have the following meanings:
   (a) "Active militia" means the active militia as defined by Section 120 of the Military and Veterans Code.
   (b) "Armed services" means the armed services as defined by Section 18540 of the Government Code.
   (c) "Board of trustees" means the legislative body of a district.
   (d) "District" means a public cemetery district created pursuant to this part or any of its statutory predecessors.
   (e) "Family member" means any spouse, by marriage or otherwise, child or stepchild, by natural birth or adoption, parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great," or the spouse of any of these persons.
   (f) "Firefighter" means a firefighter as defined by Section 1797.182.
   (g) "Interment right" means the right to use or control the use of a plot, niche, or other space, authorized by this part, for the interment of human remains.
   (h) "Nonresident" means a person who does not reside within a district or does not pay property taxes on property located in a district.
   (i) "Peace officer" means a peace officer as defined by Section 830 of the Penal Code.
(j) "Principal county" means the county having all or the greater portion of the entire assessed value, as shown on the last equalized assessment roll of the county or counties, of all taxable property within a district.

(k) "Voter" means a voter as defined by Section 359 of the Elections Code.

9003.

(a) This part provides the authority for the organization and powers of public cemetery districts. This part succeeds the former Part 4 (commencing with Section 8890), as added by Chapter 60 of the Statutes of 1939, as subsequently amended, and any of its statutory predecessors.

(b) Any public cemetery district formed pursuant to the former Part 4 or any of its statutory predecessors that was in existence on January 1, 2004, shall remain in existence as if it has been organized pursuant to this part.

(c) Any indebtedness, special tax, benefit assessment, fee, election, ordinance, resolution, regulation, rule, or any other action of a district taken pursuant to the former Part 4 or of any of its statutory predecessors which was taken before January 1, 2004, shall not be voided solely because of any error, omission, informality, misnomer, or failure to comply strictly with this part.

9004. This part is necessary to protect the public health, safety, and welfare, and shall be liberally construed to effectuate its purposes.

9005. If any provision of this part or the application of any provision of this part in any circumstance or to any person, city, county, special district, school district, the state, or any agency or subdivision of the state is held invalid, that invalidity shall not affect other provisions or applications of this part that can be given effect without the invalid provision or application of the invalid provision, and to this end the provisions of this part are severable.

9006. (a) Any action brought to determine the validity of the organization or of any action of a district shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(b) Any judicial review of an action taken pursuant to this part shall be conducted pursuant to Chapter 2 (commencing with Section 1084) of Title 1 of Part 3 of the Code of Civil Procedure.

9007. (a) Except as provided in this section, territory, whether incorporated or unincorporated, whether contiguous or noncontiguous, may be included in a district. Territory that is already within a public cemetery district or another type of special district that provides cemetery facilities and services shall not be included within a public cemetery district.

(b) Except as provided in this part, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Division 3 (commencing with Section 56000) of Title 5 of the Government Code, shall govern any change of organization or reorganization of a district. In the case of any conflict between that division and this part, the provisions of this part shall prevail.

(c) A district shall be deemed an "independent special district," as defined by Section 56044 of the Government Code, except when a county board of supervisors has appointed itself as the board of trustees.
9010. A new district may be formed pursuant to this chapter.

9011. (a) A proposal to form a new district may be made by petition. The petition shall do all of the things required by Section 56700 of the Government Code. In addition, the petition shall:

   (1) Set forth the methods by which the district will be financed, including but not limited to special taxes, special benefit assessments, and fees.

   (2) Propose a name for the district.

   (3) Specify the size of the initial board of trustees and the method of their appointment.

   (b) The petition shall be signed by not less than 25 percent of the registered voters residing in the area to be included in the district, as determined by the local agency formation commission.

9012. (a) Before circulating any petition, the proponents shall publish a notice of intention which shall include a written statement not to exceed 500 words in length, setting forth the reasons for forming the district and the methods by which the district will be financed. The notice shall be published pursuant to Section 6061 of the Government Code in one or more newspapers of general circulation within the territory proposed to be included in the district. If the territory proposed to be included in the district is located in more than one county, publication of the notice shall be made in at least one newspaper of general circulation in each of the counties.

   (b) The following shall be signed by a representative of the proponent, and shall be in substantially the following form:

   "Notice of Intent to Circulate Petition

   "Notice is hereby given of the intention to circulate a petition proposing to form the __________________ [name of the district]. The reasons for forming the proposed district are: __________________. The method(s) by which the proposed district will be financed are: __________________.

   (c) Within five days after the date of publication, the proponents shall file with the executive officer of the local agency formation commission of the principal county a copy of the notice together with an affidavit made by a representative of the newspaper in which the notice was published certifying to the fact of the publication.

   (d) After the filing required pursuant to subdivision (c), the petition may be circulated for signatures.

9013. (a) A proposal to form a new district may also be made by the adoption of a resolution of application by the legislative body of any county or city that contains the territory proposed to be included in the district. Except for the provisions regarding the signers, signatures, and the proponents, a resolution of application shall contain all of the matters specified for a petition in Section 9011.

   (b) Before adopting a resolution of application, the legislative body shall hold a public hearing on the resolution. Notice of the hearing shall be
published pursuant to Section 6061 of the Government Code in one or more newspapers of general circulation within the county or city. At least 20 days before the hearing, the legislative body shall give mailed notice of its hearing to the executive officer of the local agency formation commission of the principal county. The notice shall generally describe the proposed formation of the district and the territory proposed to be included in the district.

(c) At the hearing, the legislative body shall give any person an opportunity to present his or her views on the resolution.

(d) The clerk of the legislative body shall file a certified copy of the resolution of application with the executive officer of the local agency formation commission of the principal county.

9014. (a) Once the proponents have filed a sufficient petition or a legislative body has filed a resolution of application, the local agency formation commission shall proceed pursuant to Part 3 (commencing with Section 56650) of Division 3 of Title 5 of the Government Code.

(b) Notwithstanding any other provision of law, a local agency formation commission shall not approve a proposal that includes the formation of a district unless the commission determines both of the following:

(1) That the public interest requires the formation of the proposed district.

(2) That the proposed district will have sufficient revenues to carry out its purposes.

(c) Notwithstanding paragraph (2) of subdivision (b), a local agency formation commission may approve a proposal that includes the formation of a district where the commission has determined that the proposed district will not have sufficient revenue, provided that the commission conditions the approval on the approval by the voters of special taxes or approval by the property owners of special benefit assessments that will generate those sufficient revenues. The commission shall provide that if the voters do not approve the special taxes or if the property owners do not approve the special benefit assessments, the proposed district shall not be formed.

(d) If the local agency formation commission approves the proposal for the formation of a district, then, notwithstanding Section 57007 of the Government Code, the commission shall proceed pursuant to Part 4 (commencing with Section 57000) of Division 3 of Title 5 of the Government Code.

(e) Notwithstanding Section 57075 of the Government Code, the local agency formation commission shall take one of the following actions:

(1) If a majority protest exists in accordance with Section 57078 of the Government Code, the commission shall terminate proceedings.

(2) If no majority protest exists, the commission shall either:

(A) Order the formation subject to the approval by the voters.

(B) Order the formation subject to the approval by the property owners of a special benefit assessment, pursuant to subdivision (c).

(f) If the local agency formation commission orders the formation of a district pursuant to paragraph (2) of subdivision (e), the commission shall direct the board of supervisors to direct county officials to conduct the necessary elections on behalf of the proposed district.

9020. A legislative body of at least three members known as the board of trustees shall govern every district. The board of trustees shall establish policies for the operation of the district. The board of trustees shall provide for the faithful implementation of those policies which is the responsibility of the employees of the district.
Within 30 days after the effective date of the formation of a district, a board of trustees shall be appointed as follows:

(a) In the case of a district that contains territory in a single county, the board of supervisors shall appoint three or five persons to the board of trustees.

(b) In the case of a district that contains territory in more than one county, the board of supervisors of the principal county shall appoint three or five persons from any county in which the district is located to the board of trustees.

Each person appointed by a board of supervisors to be a member of a board of trustees shall be a voter in the district.

All trustees shall exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole in furthering the purposes and intent of this part. The trustees shall represent the interests of the public as a whole and not solely the interests of the board of supervisors that appointed them.

The initial board of trustees of a district formed on or after January 1, 2004, shall be determined pursuant to this section.

The persons appointed to the initial board of trustees shall meet on the first Monday after 45 days after the effective date of the formation of the district.

At the first meeting of the initial board of trustees, the trustees shall classify themselves by lot into two classes, as nearly equal as possible. The term of office of the class having the greater number shall expire at noon on the first Monday in January that is closest to the fourth year from the appointments made pursuant to Section 9021. The term of office of the class having the lesser number shall expire at noon on the first Monday in January that is closest to the second year from the appointments made pursuant to Section 9021.

Except as provided in subdivision (b) of this section, subdivision (c) of Section 9023, and subdivision (d) of Section 9026, the term of office for a member of the board of trustees shall be for a term of four years and until the appointment and qualification of the successor. Terms of office commence at noon on the first Monday in January.

For districts formed before January 1, 2004, where the members of the board of trustees are not serving staggered terms, the board of supervisors shall stagger the terms of the trustees and to accomplish this purpose shall appoint trustees, on or after January 1, 2004, for terms of less than four years. However, a board of supervisors shall not reduce the term of office of a trustee once the trustee has been appointed to that term, whether the appointment was made before, on, or after January 1, 2004.

Any vacancy in the office of a member appointed to a board of trustees shall be filled promptly pursuant to Section 1779 of the Government Code. Any person appointed to fill a vacant office shall fill the balance of the unexpired term.

A board of trustees may adopt a resolution requesting the board of supervisors of the principal county to increase or decrease the number of members of the board of trustees. The resolution shall specify the number of members for which the board of trustees requests the increase or decrease.

Within 60 days of receiving a resolution adopted pursuant to subdivision (a), the board of supervisors shall consider the resolution at a public hearing. The board of supervisors shall give notice of its hearing by publishing a notice pursuant to Section 6061 of the Government Code in at
least one newspaper of general circulation within the jurisdiction of the
district at least 10 days before the hearing. In addition, the board of
supervisors shall mail the notice at least 10 days before the hearing to the
district and any other person who has filed written request for notice with
the clerk of the board of supervisors.

(c) At its hearing, the board of supervisors shall receive and consider
any written or oral comments regarding the resolution. After receiving and
considering those comments, the board of supervisors may adopt a resolution
that orders the increase or decrease in the number of members of the board of
trustees.

(d) If the board of supervisors adopts a resolution that orders an
increase in the number of members of the board of trustees, the board of
supervisors shall promptly appoint a person or persons to the board of
trustees and specify their term of office, consistent with the requirements
of this part. If the board of supervisors adopts a resolution that orders a
decrease in the number of members of the board of trustees, the board of
supervisors shall designate the trustee or trustees whose office shall be
eliminated at the termination of the trustee's current term of office. Any
trustee whose office is designated to be eliminated shall continue to serve
until his or her term expires.

9026. (a) The board of supervisors of the principal county may appoint
itself to be the board of trustees of a district and the board of supervisors
may divest itself of that authority, pursuant to this section.

(b) In the case of a district that has a board of trustees appointed by
the board of supervisors, the board of supervisors may adopt a resolution
declaring its intention to appoint itself to be the board of trustees of the
district. In the case of a district where the board of supervisors has
appointed itself to be the board of trustees, the board of supervisors may
adopt a resolution declaring its intention to divest itself of that
authority.

(c) Within 60 days of adopting a resolution adopted pursuant to
subdivision (b), the board of supervisors shall hold a public hearing on the
question whether the board of supervisors should govern the district. The
board of supervisors shall give notice of its hearing by publishing a notice
pursuant to Section 6061 of the Government Code in at least one newspaper of
general circulation within the jurisdiction of the district at least 10 days
before the hearing. In addition, the board of supervisors shall mail the
notice at least 10 days before the hearing to the district and any other
person who has filed written request for notice with the clerk of the board
of supervisors.

(d) At its hearing, the board of supervisors shall receive and consider
any written or oral comments regarding a resolution adopted pursuant to
subdivision (b). At the conclusion of the hearing, the board of supervisors
shall make a finding regarding the value of written protests filed and not
withdrawn and take one of the following actions:

1) In the case of a district that has a board of trustees appointed by
the board of supervisors:

(A) If the written protests filed and not withdrawn are less than
10 percent of the registered voters of the district, the board of supervisors
may by a majority vote adopt a resolution terminating the appointed board of
trustees and appointing itself as the board of trustees of the district. In
that case, the terms of any trustees appointed by the board of supervisors
shall terminate immediately.

(B) If the written protests filed and not withdrawn are 10 percent or more
of the registered voters of the district, the board of supervisors may
determine that the proposed change in governance is necessary to protect the public health, safety, and welfare. If the board of supervisors makes that determination, the board of supervisors may override those protests and by a four-fifths vote adopt a resolution terminating the appointed board of trustees and appointing itself as the board of trustees of the district. In that case, the terms of any trustees appointed by the board of supervisors shall terminate immediately.

(C) If the written protests filed and not withdrawn are 10 percent or more of the registered voters of the district and if the board of supervisors does not adopt a resolution pursuant to paragraph (B), the board of supervisors shall adopt a resolution that terminates the proceedings to change the governance of the district.

(2) In the case of a district where the board of supervisors has appointed itself to be the board of trustees:

(A) If the written protests filed and not withdrawn are less than 10 percent of the registered voters of the district, the board of supervisors may by a majority vote adopt a resolution divesting itself of that authority. In that case, the board of supervisors shall promptly appoint persons as members of the board of trustees pursuant to this part.

(B) If the written protests filed and not withdrawn are 10 percent or more of the registered voters of the district, the board of supervisors may determine that the proposed change in governance is necessary to protect the public health, safety, and welfare. If the board of supervisors makes that determination, the board of supervisors may override those protests and by a four-fifths vote adopt a resolution divesting itself of that authority. In that case, the board of supervisors shall promptly appoint persons as members of the board of trustees pursuant to this part.

(C) If the written protests filed and not withdrawn are 10 percent or more of the registered voters of the district and if the board of supervisors does not adopt a resolution pursuant to paragraph (B), the board of supervisors shall adopt a resolution that terminates the proceedings to change the governance of the district.

9027. (a) A local agency formation commission, in approving either a consolidation of districts or the reorganization of two or more districts into a single district, may, pursuant to subdivisions (k) and (n) of Section 56886 of the Government Code, change the number of members on the board of trustees of the consolidated or reorganized district, provided that the resulting number of trustees shall be an odd number but not less than five.

(b) Upon the expiration of the terms of the members of the board of trustees of the consolidated or reorganized district whose terms first expire following the effective date of the consolidation or reorganization, the total number of members on the board of trustees shall be reduced until the number equals the number of members determined by the local agency formation commission.

(c) Notwithstanding subdivision (c) of Section 9024, in the event of a vacancy on the board of trustees of the consolidated or reorganized district whose terms first expire at a time when the number of members of the board of trustees is greater than the number determined by the local agency formation commission, the vacancy shall not be filled and the membership of the board of trustees shall be reduced by one member.

9028. (a) At the first meeting of the initial board of trustees of a newly formed district, and in the case of an existing district not later than the first meeting of every calendar year, the board of trustees shall elect its officers.
(b) The officers of a board of trustees are a chairperson, vice chairperson, and a secretary. The chairperson and vice chairperson shall be trustees. The secretary may be either a trustee or a district employee. A board of trustees may create additional officers and elect members to those positions. No trustee shall hold more than one office.

(c) Except as provided in Section 9077, the county treasurer of the principal county shall act as the district treasurer. The county treasurer shall receive no compensation for the receipt and disbursement of money of the district.

9029. A board of trustees shall meet at least once every three months. Meetings of the board of trustees are subject to the provisions of the Ralph M. Brown Act, Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code.

9030. (a) A majority of the board of trustees shall constitute a quorum for the transaction of business.

(b) Except as otherwise specifically provided to the contrary in this part, a recorded vote of a majority of the total membership of the board of trustees is required on each action.

(c) The board of trustees shall act only by ordinance, resolution, or motion.

(d) The board of trustees shall keep a record of all of its acts, including financial transactions.

(e) The board of trustees shall adopt rules for its proceedings.

9031. (a) The board of trustees may provide, by ordinance or resolution, that each of its members may receive compensation in an amount not to exceed one hundred dollars ($100) for attending each meeting of the board. A member of the board of trustees shall not receive compensation for more than four meetings of the board in a month.

(b) The board of trustees, by ordinance adopted pursuant to Chapter 2 (commencing with Section 20200) of Division 10 of the Water Code, may increase the amount of compensation received for attending meetings of the board.

(c) In addition, members of the board of trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business other than a meeting of the board.

(d) A member of the board of trustees may waive any or all of the payments permitted by this section.

(e) For the purposes of this section, a meeting of the board of trustees includes, but is not limited to, regular meetings, special meetings, closed sessions, emergency meetings, board field trips, district public hearings, or meetings of a committee of the board.

(f) For purposes of this section, the determination of whether a trustee's activities on any specific day are compensable shall be made pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code.

(g) Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

9040. (a) A district may own, operate, improve, and maintain cemeteries and provide interment services within its boundaries.

(b) A district shall maintain the cemeteries owned by the district.

(c) The district that owns a cemetery shall have exclusive jurisdiction and control over its maintenance and management.
9041. A district shall have and may exercise all rights and powers, expressed or implied, necessary to carry out the purposes and intent of this part, including, but not limited to, all of the following powers:

(a) To sue and be sued.
(b) To acquire by purchase, eminent domain, grant, gift, lease, or other lawful means, any real property within the district or any personal property that may be necessary or proper to carry out the purposes and intent of this part.
(c) To sell, lease, or otherwise dispose of any real or personal property. A board of trustees may exchange equivalent properties if the board determines that the exchange is in the best interests of the district.
(d) To donate any surplus real or personal property to any public agency or nonprofit organizations.
(e) To engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties.
(f) To engage counsel and other professional services.
(g) To enter into and perform all necessary contracts.
(h) To borrow money, give security therefore, and purchase on contract, as provided in this part.
(i) To adopt a seal and alter it at pleasure.
(j) To adopt ordinances following the procedures of Article 7 (commencing with Section 25120) of Chapter 1 of Part 2 of Division 2 of Title 3 of the Government Code.
(k) To adopt and enforce rules and regulations for the administration, maintenance, operation, and use of cemeteries.
(l) To enter joint powers agreements pursuant to the Joint Exercise of Powers Act, Chapter 5 (commencing with Section 6500) of Division 7 of Title 1 of the Government Code.
(m) To provide insurance pursuant to Part 6 (commencing with Section 989) of Division 3.6 of Title 1 of the Government Code.
(n) To provide training to trustees that will assist in the governance of the district.
(o) To appoint one or more advisory committees to make recommendations for the ownership, improvement, expansion, and the operation of cemeteries owned by the district and the provision of interment services.
(p) To take any and all actions necessary for, or incidental to, the powers expressed or implied by this part.

9042. (a) When acquiring, improving, or using any real property, a district shall comply with Article 5 (commencing with Section 53090) of Chapter 1 of Part 1 of Division 2 of Title 5 and Article 7 (commencing with Section 65400) of Chapter 1 of Division 1 of Title 7 of the Government Code.
(b) When disposing of surplus land, a district shall comply with Article 8 (commencing with Section 54220) of Chapter 5 of Part 1 of Division 2 of Title 5 of the Government Code.

9043. (a) A district shall have perpetual succession.
(b) A board of trustees may, by a two-thirds vote of its total membership, adopt a resolution to change the name of the district. The name shall contain the words "public cemetery district" or "cemetary district." The resolution shall comply with the requirements of Chapter 23 (commencing with Section 7530) of Division 7 of Title 2 of the Government Code. Within 10 days of its adoption, the board of trustees shall file a copy of its resolution with the Secretary of State, the county clerk, the board of supervisors, and the local agency formation commission of each county in which the district is located.
(c) A district may destroy a record, paper, or document pursuant to Chapter 7 (commencing with Section 60200) of Division 1 of Title 6 of the Government Code, unless the board of trustees determines that there is a need for its retention. In determining whether there is a need for retaining a document, the board of trustees shall consider future public need, the effect on statutes of limitation, and historical significance. This subdivision does not apply to records of interments that are governed by Section 9064.

9044. (a) Each district shall adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment. Each district shall adopt these policies and procedures by rule or regulation pursuant to Article 7 (commencing with Section 54201) of Chapter 5 of Division 2 of Title 5 of the Government Code.

(b) A district may request the Department of General Services to make purchases of materials, equipment, or supplies on its behalf pursuant to Section 10298 of the Public Contract Code.

(c) A district may request the purchasing agent of the principal county to make purchases of materials, equipment, or supplies on its behalf pursuant to Article 7 (commencing with Section 25500) of Chapter 5 of Division 2 of Title 3 of the Government Code.

(d) A district may request the purchasing agent of the principal county to contract with persons to provide projects, services, and programs authorized by this part pursuant to Article 7 (commencing with Section 25500) of Chapter 5 of Division 2 of Title 3 of the Government Code.

9045. (a) The Myers-Milias-Brown Act, Chapter 10 (commencing with Section 3500) of Division 4 of Title 1 of the Government Code applies to all districts.

(b) A board of trustees may adopt an ordinance establishing an employee relations system that may include, but is not limited to, a civil service system or a merit system.

9046. A board of trustees may require any employee or officer to be bonded. The district shall pay the cost of the bonds.

9047. A board of trustees may provide for any programs for the benefit of its employees and members of the board of trustees pursuant to Chapter 2 (commencing with Section 53200) of Part 1 of Division 2 of Title 5 of the Government Code.

9048. A district may authorize the members of its board of trustees and its employees to attend professional, educational, or vocational meetings, and pay their actual and necessary traveling and incidental expenses while on official business. The payment of expenses pursuant to this section may be in addition to the payments made pursuant to Section 9031.

9049. A district may sell interment rights in its cemeteries, columbariums, and mausoleums, subject to the limitations of this part.

9050. (a) A district may acquire, construct, improve, maintain, or repair a columbarium for the placement of cremated remains.

(b) A district shall comply with the Mausoleum and Columbarium Law, Part 5 (commencing with Section 9501).

(c) A district that sells interment rights in a columbarium shall require a deposit to be made in the endowment care fund pursuant to Section 9065.
9051. (a) A district may acquire, maintain, or repair a mausoleum for crypt entombment that was completed on or before May 1, 1937. A district may construct additions to the mausoleum.

(b) Notwithstanding subdivision (a), the Visalia Public Cemetery District may acquire and manage the mausoleum originally constructed by the City of Visalia in 1965.

(c) Notwithstanding subdivision (a), the Arroyo Grande Cemetery District may allow a private mausoleum, as defined by Section 9504.5. The cost of construction and maintenance shall be completely borne by the person or persons for whom the private mausoleum is constructed. That person or persons shall contribute to a special care trust fund an amount of money that, when invested, will provide a return sufficient to assure adequate maintenance of the private mausoleum. The district shall not use public funds to construct, maintain, or repair a private mausoleum.

(d) Notwithstanding subdivision (a), a district may allow a private mausoleum, as defined by Section 9504.5, if the mausoleum was completed on or before January 1, 2003.

(e) A district shall comply with the Mausoleum and Columbarium Law, Part 5 (commencing with Section 9501).

9052. (a) A district may require that monuments or markers shall be placed at interment plots.

(b) A district may adopt minimum requirements for the permanency of monuments or markers.

(c) A district may cause to be purchased and placed suitable permanent monuments or markers at the interment plots of indigents, persons whose estates are insufficient to pay for the monuments or markers, or persons who have no responsible survivors to pay for the monuments or markers. A district may accept gifts or donations for the exclusive purpose of purchasing and placing these monuments or markers.

(d) A district, a member of the board of trustees, a district officer, or a district employee shall not engage in the business of selling monuments or markers.

9053. A district may sell accessory and replacement objects that are necessary or convenient to interments, including but not limited to burial vaults, liners, and flower vases, but excluding monuments or markers.

9054. (a) A district may use or lease land acquired for a future cemetery for an enterprise if all of the following conditions apply:

(1) The district has filed with the county recorder a declaration of intention to use the land for a cemetery.

(2) The amount of land is reasonably necessary for the district's future requirements.

(3) The enterprise is consistent with the applicable regulations of the city or county in which the land is located.

(4) The enterprise does not permit the conduct of funeral or cemetery functions not authorized by this part.

(5) The enterprise does not prevent the future use of the land as a cemetery.

(b) A district may lease land acquired for future cemetery use to a public agency for recreational use, provided that the district has filed with the county recorder a declaration of intention to use the land for a cemetery.

(c) Nothing in this part authorizes a district to acquire or retain real property that is not reasonably necessary for the district's future requirements.
9055. (a) A district may convey a cemetery owned by the district to any
cemetery authority, pursuant to this section.

(b) The board of trustees of a district that proposes to convey a cemetery
owned by the district to a cemetery authority shall adopt a resolution of
intention that contains:

(1) A description of the cemetery that the district proposes to convey.

(2) The name of the cemetery authority to which the district proposes to
convey the cemetery.

(3) An appendix that reports the cemetery's current assets and current
liabilities and contains a reasonable projection of the district's ability to
finance the ownership, improvement, expansion, and operation of the cemetery
in the future.

(4) The terms and conditions of the proposed conveyance. The terms and
conditions shall require all of the following:

(A) The cemetery authority maintain the cemetery as an endowment care
cemetery pursuant to Sections 8738 and 8738.1.

(B) Appropriate consideration, as determined by the board of trustees.

(C) A restriction in the deed that conveys the cemetery to the cemetery
authority that will permit the district or another public agency as the
district's successor in interest to enter the cemetery and perform any
repairs, restoration, or maintenance that the district or its successor deems
necessary to protect the public interest, and will require the cemetery
authority to reimburse the district or its successor for those costs.

(D) Any other terms and conditions that the board of trustees determines
to be necessary to protect the public interest in the cemetery.

(5) A declaration that the proposed conveyance is in the public interest
and in the best interests of the district.

(c) The board of trustees shall send its resolution of intention to the
board of supervisors of the principal county.

(d) Within 60 days of receiving a resolution of intention adopted pursuant
to subdivision (b), the board of supervisors shall hold a public hearing on
the proposed conveyance. The board of supervisors shall give notice of its
hearing by publishing a notice pursuant to Section 6064 of the Government
Code in at least one newspaper of general circulation within the jurisdiction
of the district with the first day of publication at least 30 days before the
hearing. The board of supervisors shall post the public notice in at least
three public places within the jurisdiction of the district, at least 30 days
before the hearing. One of the public places shall be at the cemetery that
the district proposes to convey, and one of the public places shall be at the
offices of the district. In addition, the board of supervisors shall mail the
notice at least 30 days before the hearing to the district, the cemetery
authority, and any other person who has filed written request for notice with
the clerk of the board of supervisors.

(e) At its hearing, the board of supervisors shall receive and consider
any written or oral comments regarding the proposed conveyance of the
cemetery. At the conclusion of the hearing, the board of supervisors shall
make a finding regarding the value of written protests filed and not
withdrawn and take one of the following actions:

(1) If the written protests filed and not withdrawn are at least 50
percent of the registered voters of the district or property owners owning at
least 50 percent of the assessed value of the land within the district, the
board of supervisors shall adopt a resolution that terminates the proceedings
to convey the cemetery.

(2) If the written protests filed and not withdrawn are less than 50
percent of the registered voters of the district or property owners owning
less than 50 percent of the assessed value of the land within the district,
the board of supervisors may by a four-fifths vote adopt a resolution that concurs in the conveyance of the cemetery to the cemetery authority.

(f) The board of supervisors shall send copies of its resolution adopted pursuant to subdivision (e) to the district and the cemetery authority.

(g) If the board of supervisors adopts a resolution that concurs in the proposed conveyance of the cemetery, the board of trustees may order the conveyance of the cemetery to the cemetery authority, subject to the terms and conditions set by the board of trustees and concurred in by the board of supervisors.

9056. (a) A district may dedicate real property or an interest in real property owned by the district to another public agency for use as roads or utility rights-of-way, including but not limited to water, sewer, drainage, gas or electricity transmission, or communications purposes, pursuant to this section.

(b) The board of trustees of a district that proposes to dedicate real property or an interest in real property owned by the district to another public agency shall adopt a resolution of intention that contains:

1. A description of the real property or interest in real property.
2. The name of the public agency to which the district proposes to dedicate the property.
3. The terms and conditions, including any consideration, of the proposed dedication.
4. Findings, based on substantial evidence in the record:
   A. That the real property has never been used for interments.
   B. That no interment rights have been sold or leased for the real property.
   C. That the district does not need the property for cemetery purposes.
5. A statement of the reason or reasons for the proposed dedication.
6. A declaration that the proposed dedication is in the public interest and in the best interests of the district.

(c) Within 60 days of adopting a resolution of intention pursuant to subdivision (b), the board of trustees shall hold a public hearing on the proposed dedication. The board of trustees shall give notice of its hearing by publishing a notice pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation within the jurisdiction of the district at least 10 days before the hearing. The board of trustees shall post the public notice in at least three public places within the jurisdiction of the district, at least 10 days before the hearing. One of the public places shall be at the real property that the district proposes to dedicate, and one of the public places shall be at the offices of the district. In addition, the board of trustees shall mail the notice at least 10 days before the hearing to the other public agency and any other person who has filed written request for notice with the board of trustees.

(d) If the board of trustees adopts a resolution that dedicates the real property to another public agency, the board of trustees shall promptly execute a deed of dedication and send the deed to the other public agency. The dedication is effective when the other public agency records the deed of dedication with the county recorder of the county in which the real property is located.

9060. (a) A district shall limit interment in a cemetery owned by the district to interment in the ground, in columbariums, and in mausoleums, as provided in this part.

(b) A district shall limit interments to:
1. Persons who are residents of the district.
(2) Persons who are former residents of the district and who acquired interment rights while they were residents of the district.
(3) Persons who pay property taxes on property located in the district.
(4) Persons who formerly paid property taxes on property located in the district and who acquired interment rights while they paid those property taxes.
(5) Eligible nonresidents of the district, as provided in this chapter.
(6) Persons who are family members of any person described in this subdivision.

9061. (a) A district may inter a person who is not a resident of the district or a person who does not pay property taxes on property located in the district in a cemetery owned by the district if all of the following apply:
   (1) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.
   (2) The district requires the payment of a nonresident fee set pursuant to Section 9068. A board of trustees may adopt a written policy that permits waiving the payment of the nonresident fee for a nonresident who had purchased an interment right while a resident or a taxpayer.
   (3) The person meets the conditions listed in one or more of subdivisions (b) through (e).

(b) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if the person is a family member of a person who is already interred in a cemetery owned by the district or is a family member of a person who has acquired interment rights in a cemetery owned by a district.

(c) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:
   (1) The person was a resident of the district or paid property taxes on property located in the district for a continuous period of at least five years, a portion of which time period shall have occurred within the 10 years immediately before the person's death.
   (2) The district receives a written request for the interment of the person from a person who is a resident of the district or who pays property taxes on property located within the district, and the person submitting the written request is not a trustee, officer, or employee of the district and is not a funeral director or an employee of a funeral director.
   (3) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(d) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:
   (1) The person was a resident of this state at the time of death.
   (2) There is no private cemetery within a straight-line radius of 15 miles of the person's residence.
   (3) There is no private cemetery nearer to the person's residence than the nearest cemetery owned by the district.
   (4) The distances shall be measured in a straight line from the person's residence to the nearest private cemetery and the nearest cemetery owned by the district.

(e) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:
   (1) The person died while either:
       (A) Serving in the Armed Forces or the active militia, or
       (B) In the line of duty as a peace officer or firefighter.
(2) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

9062. Notwithstanding Section 9060, the board of trustees may contract with any county in which the district is located to inter persons for whose interment the county is responsible pursuant to Chapter 10 (commencing with Section 27460) of Division 2 of Title 3 of the Government Code or Chapter 3 (commencing with Section 7100) of Part 1 of Division 7 of this code, if all of the following apply:
   (a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.
   (b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.
   (c) The contract requires the county to pay the costs of the interment, including a payment to the district's endowment care fund.

9063. Notwithstanding Section 9060, the Oroville Cemetery District may use its cemetery on Feather River Boulevard, north of Oro Dam Boulevard for up to a total of 100 interments, for interment in the ground of any person who is not a resident of the district if all of the following apply:
   (a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.
   (b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.
   (c) The district requires the payment of a nonresident fee set pursuant to Section 9068.

9064. (a) The board of trustees shall cause to be prepared and maintained accurate and current records of:
   (1) The cemeteries owned by the district, showing the location of the sites where persons have acquired interment rights, including the names and addresses of the persons who have acquired these interment rights, and the location of plots where interment rights are available for acquisition.
   (2) All remains interred in cemeteries owned by the district, including the name of each person, his or her age at the time of death, place of death, date of interment, the interment plot, and the name and address of the funeral director.
   (b) A district may keep the records required by this section in their original form or by any other method that can produce an accurate reproduction of the original record.

9065. (a) The board of trustees shall create an endowment care fund.
   (b) The board of trustees shall require a payment into the endowment care fund for each interment right sold. The amount of the payment shall be not less than the minimum amounts set by Section 8738.
   (c) The board of trustees may require a payment into the endowment care fund for each interment where no payment has previously been made. The amount of the payment shall be not less than the minimum amounts set by Section 8738.
   (d) The board of trustees may pay into the endowment care fund any money from the district's general fund and from any other sources which is necessary or expedient to provide for the endowment care of the cemeteries owned by the district.
   (e) The board of trustees shall not spend the principal of the endowment care fund.
(f) The board of trustees shall cause the income from the endowment care fund to be deposited in an endowment income fund and spent solely for the care of the cemeteries owned by the district.

9066. The board of trustees shall cause the principal of the endowment care fund to be invested and reinvested in any of the following:
   (a) Securities and obligations designated by Section 53601 of the Government Code.
   (b) Obligations of the United States or obligations for which the faith and credit of the United States are pledged for the payment of principal and interest. These shall not be limited to maturity dates of one year or less.
   (c) Obligations issued under authority of law by any county, municipality, or school district in this state for which are pledged the faith and credit of that county, municipality, or school district for the payment of principal and interest, if within 10 years immediately preceding the investment that county, municipality, or school district was not in default for more than 90 days in the payment of principal or interest upon any legally authorized obligations issued by it.
   (d) Obligations of the State of California or those for which the faith and credit of the State of California are pledged for the payment of principal and interest.
   (e) Interest-bearing obligations issued by a corporation organized under the laws of any state, or of the United States, provided that they bear a Standard and Poor's financial rating of AAA at the time of the investment.
   (f) Certificates of deposit or other interest-bearing accounts in any state or federally chartered bank or savings association, the deposits of which are insured by the Federal Deposit Insurance Corporation.

9067. The board of trustees may cause the funds deposited in the endowment income fund pursuant to subdivision (f) of Section 9065 that are not required for the immediate care of the cemeteries owned by the district to be invested in the securities and obligations designated by Section 53601 of the Government Code.

9068. (a) The board of trustees shall adopt a schedule of fees for interments in cemeteries owned by the district and for other necessary and convenient services.
   (b) The board of trustees shall also adopt a schedule of fees for nonresidents. The board of trustees shall set these fees at an amount that at least equals the amount of fees charged to residents or taxpayers and shall include a nonresident fee of at least 15 percent of that amount.

9069. (a) A district may seek the abandonment of an interment plot in a cemetery owned by the district pursuant to this section.
   (b) The board of trustees shall file a petition with the superior court of the principal county which contains all of the following:
      (1) An identification of the interment plot that the district desires to be declared abandoned.
      (2) A statement that the district has made a diligent search to locate the present owner of the interment plot.
      (3) A statement that the present owner of the interment plot is unknown to the district.
      (4) A statement that, to the best knowledge of the district, at least 50 years have passed since any portion of the interment plot has been used for interment purposes.
(5) A statement that, after a reasonable physical investigation of the interment plot, the interment plot has not been used for the interment of human remains.

(6) A request that the court declare the interment plot abandoned.

(c) Upon the filing of a petition pursuant to subdivision (b), the clerk of the superior court shall set a time for a hearing on the petition.

(d) After the clerk of the superior court has set the hearing, the district shall give notice of the court's hearing. The notice shall identify the interment plot that the district desires to be declared abandoned, state the name and address of the last known owner of the interment plot, state that the court will hold a hearing to determine whether to declare the interment plot abandoned, and state the time and place of the court's hearing. The district shall give notice of the court's hearing by publishing a notice pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation within the jurisdiction of the district at least 10 days before the hearing. The district shall post the public notice in at least three public places within the jurisdiction of the district, at least 10 days before the hearing. One of the public places shall be at the interment plot that the district desires to be declared abandoned, and one of the public places shall be at the offices of the district. In addition, the district shall mail the notice by certified mail, return receipt requested, at least 10 days before the hearing to the last known owner of the interment plot.

(e) At the time set for the hearing, the superior court shall hear and consider any evidence that is introduced in favor of, and any objections to, the abandonment of the interment plot. The court may continue its hearing from time to time. The court shall determine from the evidence presented whether the facts stated in the district's petition are true. The court shall dismiss any portion of the district's petition if the court determines that any of the facts stated in that portion of the petition are not true, or if the court determines the identity of the present owner of the interment plot. If the court determines that the facts stated in the district's petition are true, the court may order that the interment plot shall be deemed abandoned and full title shall revert to the district. The superior court's order shall not become final until one year after the date on which the court made its order.

(f) Within 30 days after the date on which the superior court made its order, the district shall give notice of the court's order. The notice shall identify the interment plot that the district desires to be declared abandoned, state the name and address of the last known owner of the interment plot, and state the date on which the court's order will be final. The district shall give notice of the court's order by publishing a notice pursuant to Section 6061 of the Government Code in at least one newspaper of general circulation within the jurisdiction of the district. The district shall post the public notice in at least three public places within the jurisdiction of the district. One of the public places shall be at the interment plot that the district desires to be declared abandoned, and one of the public places shall be at the offices of the district. In addition, the district shall mail the notice by certified mail, return receipt requested, to the last known owner of the interment site.

(g) At any time before the superior court's order becomes final, any person may petition the court to reopen the proceeding. Upon receiving a petition and after giving notice to the district, the court may reopen the proceeding. The court may hear and consider any additional evidence regarding the facts in the district's petition. The court may amend its previous order. If the court determines that any of the facts stated in any portion of the district's petition are not true, or if the court determines the identify...
of the present owner of the interment plot, the court shall dismiss that portion of the district's petition.

(h) The interment plot shall be deemed abandoned on the date on which the superior court's order becomes final. The district shall record the court's order in the office of the county recorder of the county in which the interment plot is located. Upon recordation of the court's order, the district is the owner of the interment plot and the district may resell the interment rights.

(i) If, after the proceedings taken pursuant to this section, the district discovers the presence of human remains in the interment plot, the district shall make reasonable efforts to identify the remains. The district shall close and appropriately mark the interment plot. The district shall offer the new owner of the interment rights in that interment plot comparable interment rights in another interment plot. The district shall not be liable for any claims for damages if the district has proceeded pursuant to this section.

9070. (a) On or before August 30 of each year, the board of trustees shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. (b) The board of trustees may divide the annual budget into categories, including, but not limited to:

(1) Maintenance and operation.
(2) Employee compensation.
(3) Interest and redemption for indebtedness.
(4) Restricted reserves for the following categories:
   (A) Endowment income fund.
   (B) Capital outlay.
   (C) Pre-need.
   (D) Contingencies.
   (5) Unallocated general reserve.

(c) The board of trustees shall forward a copy of the final budget to the auditor of each county in which the district is located.

9071. (a) In its annual budget, the board of trustees may establish one or more restricted reserves. When the board of trustees establishes a restricted reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the restricted reserve shall be spent only for the exclusive purposes for which the board of trustees established the restricted reserve. The reserves shall be maintained according to generally accepted principles.

(b) Any time after the establishment of a restricted reserve, the board of trustees may transfer any funds to that restricted reserve.

(c) If the board of trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of trustees may, by a four-fifths vote of the total membership of the board of trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the district's general fund.

9072. (a) On or before July 1 of each year, the board of trustees shall adopt a resolution establishing its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B of California Constitution and Division 9 (commencing with Section 7900) of the Government Code.
(b) Pursuant to subdivision (c) of Section 9 of Article XIII B of the California Constitution, this section shall not apply to a district that existed on January 1, 1978, and that did not, as of the 1977-78 fiscal year, levy an ad valorem tax on property in excess of twelve and one-half cents ($0.125) per one hundred dollars ($100) of assessed value.

9073. The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

9074. (a) A district may accept any grants, goods, money, property, revenue, or services from any federal, state, regional, or local agency or from any person for any lawful purpose of the district.

(b) Except as provided by Section 9077, all moneys received or collected by a district shall be paid into a separate fund in the county treasury on or before the 10th day of the month following the month in which the district received or collected the money.

(c) In addition to any other existing authority, a district may borrow money and incur indebtedness pursuant to Article 7 (commencing with Section 53820), Article 7.5 (commencing with Section 53840), Article 7.6 (commencing with Section 53850), and Article 7.7 (commencing with Section 53859) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

9075. All claims for money or damages against a district are governed by Part 3 (commencing with Section 900) and Part 4 (commencing with Section 940) of Division 3.6 of Title 1 of the Government Code.

9076. (a) All claims against a district shall be audited, allowed, and paid by the board of trustees by warrants drawn on the county treasurer.

(b) As an alternative to subdivision (a), the board of trustees may instruct the county treasurer to audit, allow, and draw his or her warrant on the county treasury for all legal claims presented to him or her and authorized by the board of trustees.

(c) The county treasurer shall pay the warrants in the order in which they are presented.

(d) If a warrant is presented for payment and the county treasurer cannot pay it for want of funds in the account on which it is drawn, the treasurer shall endorse the warrant, "NOT PAID BECAUSE OF INSUFFICIENT FUNDS" and sign his or her name and the date and time the warrant was presented. From that time until it is paid, the warrant bears interest at the maximum rate permitted pursuant to Article 7 (commencing with Section 53530) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code.

9077. (a) Notwithstanding Section 9076, a district that has total annual revenues greater than five hundred thousand dollars ($500,000) may withdraw its funds from the control of the county treasurer pursuant to this section.

(b) The board of trustees shall adopt a resolution that does each of the following:

(1) States its intent to withdraw its funds from the county treasury.

(2) Adopts a procedure for the appointment of a district treasurer. The board of trustees may appoint the district treasurer. The board of trustees may appoint the district treasurer, or the board of trustees may delegate the appointment of the district to the district's general manager. The district treasurer may be a member of the board of trustees, the secretary of the board of trustees, the general manager, or a district employee.
(3) Fixes the amount of the bond for the district treasurer and other district employees who will be responsible for handling the district's finances.

(4) Adopts a system of accounting and auditing that shall completely and at all times show the district's financial condition. The system of accounting and auditing shall adhere to generally accepted accounting principles.

(5) Adopts a procedure for drawing and signing warrants, provided that the procedure adheres to generally accepted accounting principles. The procedures shall provide that bond principal and salaries shall be paid when due. The procedure may provide that warrants to pay claims and demands need not be approved by the board of trustees before payment if the district treasurer determines that the claims and demands conform to the district's approved budget.

(6) Designates a bank or a savings and loan association as the depositary of the district's funds. A bank or savings and loan association may act as a depositary, paying agent, or fiscal agency for the holding or handling of the district's funds, notwithstanding the fact that a member of the board of trustees whose funds are on deposit in that bank or savings and loan association is an officer, employee, or stockholder of that bank or saving and loan association, or of a holding company that owns any of the stock of that bank or savings and loan association.

(c) The board of trustees and the board of supervisors of the principal county shall determine a mutually acceptable date for the withdrawal of the district's funds from the county treasury, not to exceed 15 months from the date on which the board of trustees adopts its resolution.

(d) In implementing this section, the district shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 5360) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code. Nothing in this section shall include the district treasurer from depositing the district's funds in the county treasury of the principal county or the State Treasury pursuant to Article 11 (commencing with Section 16429.1) of Chapter 2 of Part 2 of Division 4 of Title 2 of the Government Code.

(e) The district treasurer shall make annual or more frequent written reports to the board of trustees, as the board of trustees shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the district treasurer. The district treasurer shall sign the reports and file them with the secretary.

9078. A district may, by resolution, establish a revolving fund pursuant to Article 15 (commencing with Section 53950) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code. The maximum amount of the revolving fund shall not exceed either of the following:

(a) One thousand dollars ($1,000) if the purpose of the revolving fund is to make change and pay small bills directly.

(b) One hundred ten percent of one-twelfth of the district's adopted budget for the current fiscal year if the purpose of the revolving fund is to pay any authorized expenditures of the district.

9079. (a) The board of trustees shall provide for regular audits of the district's accounts and records and the district's endowment care fund pursuant to Section 26909 of the Government Code.

(b) The board of trustees shall provide for the annual financial reports to the Controller pursuant to Article 9 (commencing with Section 53890) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.
9080. Whenever a board of trustees determines that the amount of revenues available to the district or any of its zones is inadequate to meet the costs of providing facilities, programs, projects, and services, the board of trustees may raise revenues pursuant to this chapter or any other provision of law.

9081. A district may levy special taxes pursuant to either of the following:
   (a) Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code. The special taxes shall be applied uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property.
   (b) The Mello-Roos Community Facilities Act of 1982, Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code.

9082. (a) Whenever a board of trustees determines that it is necessary to incur a general obligation bond indebtedness for the acquisition or improvement of real property, the board of trustees may proceed pursuant to Article 11 (commencing with Section 5790) of Chapter 4 of Division 5 of the Public Resources Code. For the purposes of that article, the board of trustees shall be considered the board of directors of the district.
   (b) Notwithstanding subdivision (a), a district shall not incur indebtedness that exceeds 2 percent of the assessed value of all taxable property in the district at the time the bonds are issued.

9083. (a) In addition to the other fees authorized by this part, a board of trustees may charge a fee to cover the cost of any other service that a district provides or the cost of enforcing any regulation for which the fee is charged. No fee charged pursuant to this section shall exceed the costs reasonably borne by the district in providing the service or enforcing the regulation for which the fee is charged.
   (b) Notwithstanding Section 6103 of the Government Code, a board of trustees may charge a fee authorized by this section to other public agencies.
   (c) A board of trustees may charge residents or persons who pay property taxes on property located in the district a fee authorized by this section that is less than the fee that it charges to nonresidents or nontaxpayers.
   (d) A board of trustees may authorize district employees to waive the payment, in whole or part, of a fee authorized by this section when the board of trustees determines that payment would not be in the public interest. Before authorizing any waiver, the board of trustees shall adopt a resolution that specifies the policies and procedures governing waivers.

9090. (a) Whenever a board of trustees determines that it is in the public interest to provide different services, to provide different levels of services, or to raise additional revenues within specific areas of the district, it may form one or more zones pursuant to this chapter.
   (b) The board of trustees shall initiate proceedings for the formation of a new zone by adopting a resolution that does all of the following:
      (1) States that the proposal is made pursuant to this chapter.
      (2) Sets forth a description of the boundaries of the territory to be included in the zone.
      (3) States the different services, the different levels of services, or the additional revenues that the district will provide.
(4) Sets forth the methods by which those services or level of service will be financed.
(5) States the reasons for forming the zone.
(6) Proposes a name or number for the zone.
(c) A proposal to form a new zone may also be initiated by a petition signed by not less than 10 percent of the registered voters residing within the proposed zone. The petition shall contain all of the matters required by subdivision (b).
(d) Upon the adoption of a resolution or the receipt of a valid petition, the board of trustees shall fix the date, time, and place for the public hearing on the formation of the zone. The district shall publish notice of the hearing, including the information required by subdivision (b), pursuant to Section 6061 of the Government Code in one or more newspapers of general circulation in the district. The district shall mail the notice at least 45 days before the date of the hearing to all owners of property within the proposed zone. The district shall post the notice in at least three public places within the territory of the proposed zone.

9091. (a) At the hearing, the board of trustees shall hear and consider any protests to the formation of a zone pursuant to this chapter. The board of trustees shall terminate the proceedings, if at the conclusion of the hearing, it determines either of the following:

(1) More than 50 percent of the total number of voters residing within the proposed zone have filed and not withdrawn written objections to the formation.
(2) Property owners who own more than 50 percent of the assessed value of all taxable property within the proposed zone have filed written and not withdrawn objections to the formation.

(b) If the board of trustees determines that the written objections have been filed and not withdrawn by 50 percent or less of those voters or property owners, then the board of trustees may proceed to form the zone.
(c) If the resolution or petition for formation of a zone proposes that the zone use special taxes, special benefit assessments, fees for property-related services, or general obligation bonds to finance its purposes, the board of trustees shall proceed according to law. If the voters or property owners do not approve those funding methods, the zone shall not be formed.

9092. (a) A board of trustees may change the boundaries of a zone or dissolve a zone by following the procedures in Sections 9090 and 9091.
(b) Except as provided in Section 56886 of the Government Code, a local agency formation commission shall have no power or duty to review and approve or disapprove a proposal to form a zone, a proposal to change the boundaries of a zone, or a proposal to dissolve a zone.

9093. (a) As determined by the board of trustees and pursuant to the requirements of this part, a zone may provide any service at any level or levels within its boundaries that the district may provide.
(b) As determined by the board of trustees and pursuant to the requirements of this part, a zone may exercise any fiscal powers within its boundaries that the district may exercise.
(c) Any special taxes, special benefit assessments, fees, or general obligation bonds which are intended solely for the support of projects, services, or programs within a zone shall be levied, assessed, and charged within the boundaries of that zone.