

**MUNICIPAL SERVICE REVIEW**

**AND**

**SPHERE OF INFLUENCE**

**FOR**

**GLENN COUNTY CEMETERY DISTRICTS**

**ELK CREEK CEMETERY DISTRICT**

**GERMAN CEMETERY DISTRICT**

**MARVIN-CHAPEL CEMETERY DISTRICT**

**NEWVILLE CEMETERY DISTRICT**

**ORLAND CEMETERY DISTRICT**

**WILLOWS CEMETERY DISTRICT**

**GLENN LOCAL AGENCY FORMATION COMMISSION**

**December 2015**

**GLENN LAFCO**  
525 West Sycamore Street, Suite B1, Willows, CA 95988  
Phone: 530.934.6400, Fax: 530.934.6519

**Commissioners:**

Mike Yalow, Chair

John Viegas, Vice-Chair

Bruce Roundy

Larry Domenighini

Leigh McDaniel

Larry Mello (City Alternate)

Christine A. Stifter (Public Alternate)

Keith Corum (County Alternate)

Glenn LAFCO Executive Officer: Adele Foley

Website [www.glennlafco.com](http://www.glennlafco.com)

Email: [executiveofficer@glennlafco.com](mailto:executiveofficer@glennlafco.com)

GLENN LAFCO  
CEMETERY DISTRICTS  
MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE



**Chrome Cemetery**



**Elk Creek Cemetery**



**Germatown Cemetery**



**Marvin-Chapel Cemetery**



**Newville Cemetery**

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**Orland Graves Cemetery**



**Orland Masonic Cemetery**

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**Willows Cemetery**



**Willows Cemetery**

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## 1 SUMMARY

Local Agency Formation Commissions (LAFCOs) were created in 1963 to assist the State of California in encouraging the orderly development and formation of local public agencies. There is a LAFCO in each California County. LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries of cities and special districts, and impose reasonable terms and conditions on approval of proposals.

The Cortese-Knox-Hertzberg Local Reorganization Act of 2000 (CKH Act) established procedures for local government changes of organization. The CKH Act (as amended) also requires LAFCO to update the Spheres of Influence (SOI) of all local agencies within the county by January 1, 2008.

A Sphere of Influence is defined as a plan for the probable physical boundary and service area of a local agency or municipality. A municipal service review (MSR) must be conducted for each local agency to update the SOIs.

This Municipal Service Review addresses public cemetery district services within Glenn County and updates the SOI for the six public cemetery districts as follows:

1. Elk Creek Cemetery District
2. German Cemetery District
3. Marvin-Chapel Cemetery District
4. Newville Cemetery District
5. Orland Cemetery District
6. Willows Cemetery District

There are other cemeteries within Glenn County<sup>1</sup> including the Monroeville Cemetery but they are not part of this service review. The Monroeville Cemetery was restored in 1980 by archaeologists from California State University Chico and Butte College. It is located about 5 miles south of Hamilton City east of State Highway 45. It's most famous resident is William Ide, who was associated with the "Bear Flag Revolt" in Sonoma in 1846.

The Stonyford-Indian Valley Cemetery District includes some land in Glenn County but the majority of the land in the District is in Colusa County so Colusa LAFCO is responsible for preparation of the MSR and SOI for this District.

It is recommended that the SOIs remain coterminous with the district boundaries.

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<sup>1</sup> <http://www.cagenweb.com/glenn/glenn.cem.htm> May 23, 2015

## **2 INTRODUCTION**

### **2.1 Local Agency Formation Commission**

Local Agency Formation Commissions (LAFCOs) are quasi-legislative local agencies created in 1963 to assist the State in encouraging the orderly development and formation of local agencies. There is a LAFCO in each California County. LAFCOs are independent agencies that are not part of county government, special district, or cities.

LAFCO in Glenn County is comprised of five Commissioners, two Supervisors appointed by the County, two City Council members, and a public member appointed by the other four Commissioners.

The fundamental mission of a LAFCO is to implement the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act). LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries of cities and special districts, and impose reasonable terms and conditions on approval of proposals.

### **2.2 Local Government Reorganization Act**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) establishes procedures for local government changes of organization. The CKH Act contains three previous laws that governed changes in the boundaries and organization of cities and special districts. The Knox-Nesbit Act, the Municipal Reorganization Act and the District Reorganization Act were consolidated into the CKH Act.

The CKH Act contains the following major policies:

1. To encourage orderly growth and development which are essential to the social, fiscal, and economic well-being of the State;
2. To promote orderly development by encouraging the local formation and determination of boundaries and working to provide housing for families of all incomes;
3. To discourage urban sprawl;
4. To preserve open space and prime agricultural lands by guiding development in a manner that minimizes resource loss;
5. To exercise its authority to ensure that affected populations receive efficient governmental services, to promote logical formation and boundary modifications that direct the burdens and benefits of additional growth to those local agencies that are best suited to provide the necessary services and housing;
6. To make studies and obtain and furnish information which will contribute to the logical and reasonable development of local agencies and to shape their development so as to advantageously provide for the present and future needs of each county and its communities;



7. To establish priorities by assessing and balancing total community services needs with financial resources available to secure and provide community services and to encourage government structures that reflect local circumstances, conditions, and financial resources;
8. To determine whether new or existing agencies can feasibly provide needed services in a more efficient or accountable manner and, where deemed necessary, consider reorganization with other single purpose agencies that provide related services;
9. To update the Spheres of Influence (SOIs) of all local agencies within the county by January 1, 2006; and
10. Conduct a review of all municipal services by county, region, sub-region or other geographic area prior to, or in conjunction with, SOI updates or the creation of new SOIs.

### **2.3 Municipal Service Review**

The Governor's Office of Planning and Research (OPR) has prepared guidelines for LAFCO to conduct reviews of California municipal services. OPR published in August of 2003 the Final Guidelines.

The CKH Act, together with OPR's guidelines, requires LAFCO to conduct a comprehensive review of all agencies that provide services within the county. The service reviews must prepare a written statement of LAFCO's determination with respect to each of the following:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;
6. Accountability for community service needs, including governmental structure and operational efficiencies

## **2.4 Sphere of Influence**

Sphere of Influence (SOI) is defined as a plan for the probable physical boundary and service area of a local agency or municipality as determined by LAFCO. The SOI is an important tool for planning and shaping the logical and orderly development and coordination of local governmental agencies so as to advantageously provide for the present and future needs of the county and its communities.

In determining the SOI of each local agency, the Commission shall consider and prepare a written statement of its determinations with respect to:

1. The present and planned land uses in the area, including agricultural and open-space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

The recommendation for the spheres of influence for the cemetery districts is for each cemetery to keep the existing boundary and the sphere of influence would be the same as the district boundary.

### 3 ELK CREEK CEMETERY DISTRICT

#### 3.1 Elk Creek Cemetery District Background

##### 3.1.1 Elk Creek CD Contact Information

Contact information for the Elk Creek Cemetery District is as follows:

Janice Cannon (530) 968-5616  
 Address: PO Box 23, Elk Creek CA 95939

##### 3.1.2 Elk Creek CD Board of Directors

Elk Creek Cemetery District Board members serve terms for four years and are as follows:<sup>2</sup>

- |                  |      |                                    |
|------------------|------|------------------------------------|
| 1. Janice Cannon | Term | May 3, 2011 to January 7, 2019     |
| 2. Chonne Murphy | Term | August 21, 2012 to January 4, 2016 |
| 3. Robert Wirth  | Term | March 17, 2015 to January 1, 2018  |

The Board members meet as needed.

##### 3.1.3 Elk Creek Cemetery and Facilities

The Elk Creek Cemetery is located on County Road 306, south of the town of Elk Creek. The Elk Creek Cemetery District facilities are shown below:

<b>ELK CREEK CEMETERY DISTRICT FIXED ASSETS<sup>3</sup></b>				
<b>Asset ID</b>	<b>Class</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Purchase Price</b>
0200107	LD	01/01/1900*	Land 3.5 Acres	750.00
0200109	BD	01/01/1900*	Pipe fences	1,254.00
0200110	BD	08/01/1973	Restroom	972.00
<b>TOTAL 06010000 ELK CREEK CEMETERY DISTRICT</b>				<b>2,976.00</b>

\* Use of this date means purchase date is unknown.

The fixed assets are summarized as follows:

<b>ELK CREEK CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>4</sup></b>	
(BD) Buildings	\$2,226.00
(LD) Land	\$750.00
<b>Grand Total</b>	<b>\$2,976.00</b>

<sup>2</sup> Glenn County Board of Supervisors, September 24, 2015.

<sup>3</sup> Glenn County Department of Finance, Parker Hunt, February 2, 2015.

<sup>4</sup> Glenn County Department of Finance, Parker Hunt, February 2, 2015.

### 3.2 Elk Creek Cemetery District Location

A map showing the location of Elk Creek Cemetery District is located at the end of this report. The following tables show the County land use and zoning designations within the Elk Creek Cemetery District. The District is primarily zoned for agricultural uses with the exception of land within the community of Elk Creek.

<b>Elk Creek Cemetery District Land Use Designations</b>		
<b>Glenn County General Plan Land Use Designations</b>	<b>Acres within Elk Creek CD and SOI</b>	<b>Percentages</b>
Foothill Agricultural/Forestry	144,866.0	59.0%
Recreation	99,857.0	40.0%
General Agriculture	175.0	<1%
Local Commercial	4.2	<1%
Industrial	77.2	<1%
Residential	136.0	<1%
<b>Total Acres within Elk Creek CD</b>	<b>245,115.4</b>	<b>100.0%</b>

<b>Elk Creek Cemetery District Zoning Designations</b>		
<b>Glenn County Zoning Designations</b>	<b>Acres within Elk Creek CD and SOI</b>	<b>Percentages</b>
Exclusive Agricultural: AE-20	175.0	<1%
Agricultural Preserve: AP-160	103,125.0	42%
Foothill Agricultural: FA-160	15,922.0	6%
Local Commercial: LC	4.2	<1%
Industrial: M	77.2	<1%
Residential: R-1	136.0	<1%
Recreation: RZ-160	99,857.0	40%
Timberland Preserve Zone:TPZ-160	25,819.0	11%
<b>Total</b>	<b>245,115.4</b>	<b>100%</b>

### 3.4 Elk Creek Cemetery District Finances

#### 3.4.1 Elk Creek Cemetery District Budget

The adopted budget for 2014-15 was \$11,016.00.<sup>5</sup> By the third quarter of fiscal year 2014-2015, the District had spent \$3,656.56 on salaries and benefits. Insurance was purchased from Golden State Risk Management Authority for \$500. After salaries and benefits, utilities are the other major expense.

On February 17, 2015, the District had a \$1,000 endowment on deposit with the Glenn County Department of Finance. These funds are projected to earn \$70 in interest for the 2014-2015 fiscal year.

<sup>5</sup> Glenn County, Budget vs Actual, February 17, 2015

On June 30, 2014, the District had \$6,866 on deposit with the Glenn County Department of Finance.

The Budget for 2014-15 is summarized below:

<b>ELK CREEK CEMETERY DISTRICT (06010000) BUDGET AND EXPENSES 2014-2015<sup>6</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
TAXES			
14010	Property Tax-current secured	7,750	7,855.85
14020	Property Tax-current unsecured	325	352.51
14030	Property Tax-Prior secured	0	(30.44)
14040	Property Tax-Prior unsecured	0	6.87
14046	SB813 Current Secured	0	141.05
14048	SB813 Prior Secured	0	(7.08)
14075	Timber Tax	0	0.02
Subtotal Taxes		8,075	8,318.78
44300	Interest	15	8.85
52580	HOPTR	90	88.10
66400	Sales and Services	1,500	1,550.00
<b>TOTAL REVENUE</b>		<b>\$9,680</b>	<b>\$9,965.73</b>
<b>EXPENSE</b>			
Salaries/Benefits			
01012	Additional Help	4,000	2,700.00
01030	Social Security	270	167.40
01031	Medicare Coverage	65	39.16
01045	Unemployment Insurance	0	65.70
01050	Worker Compensation Insurance	800	750.00
Subtotal Salaries		5,135	3,722.26
Services and Supplies			
03100	Agricultural	200	0
03150	Insurance	400	500.00
03230	Professional Services	600	600.00
04292	Gas and Oil	200	115.71
04300	Utilities	4,000	3,727.80
Subtotal Services		5,400	4,943.51
05700	Administrative Expense	360	356.82
05730	A-87 Cost Allocation	121	121.00
<b>Total Expense</b>		<b>\$11,016</b>	<b>\$9,143.59</b>
<b>Net Return (Cost)</b>		<b>(\$1,336)</b>	<b>\$822.14</b>

The Elk Creek Cemetery District took in slightly more money than budgeted. This helped to achieve a positive cash flow at the end of the 2014-15 fiscal year even though the District had originally budgeted for a deficit.

The Elk Creek Cemetery District has separate budgets for the Endowment Principal and Interest as shown below:

<sup>6</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<b>ELK CREEK CEMETERY DISTRICT ENDOWMENT PRINCIPAL (06090000) 2014-2015<sup>7</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
66450	Endowment Services	1000	550

<b>ELK CREEK CEMETERY DISTRICT ENDOWMENT INTEREST (06090000) 2014-2015<sup>8</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Endowment Interest	70	28.11

### 3.4.2 Elk Creek Cemetery District Taxes

The District participates in the County “Teeter Plan” method of property tax distribution and thus receives 100% of the District’s apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55 percent in December 40 percent in April and 5 percent at the end of the fiscal year.

### 3.4.3 2014-14 Financial Summary

The following financial Summary was prepared from information provided by the Glenn County Department of Finance. It appears that the cash decreased from 2013 to 2014.

<b>ELK CREEK CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>2013<sup>9</sup></b>	<b>2014<sup>10</sup></b>
<b>Cash</b>	\$28,577	\$6,866
<b>Total Assets</b>	\$31,576	\$10,219
<b>Total Liabilities</b>	\$1,333	470
<b>Fund Equity</b>	\$30,243	\$9,749
<b>Total Liabilities and Equity</b>	\$31,576	\$10,219
<b>Cash to Liability Ratio</b>	21.44	14.61
<b>Total Assets to Liability Ratio</b>	23.69	21.74

### 3.4.4 Elk Creek Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal year 2014-2015 the District maintained a record of the payment of outstanding bills. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance. There were no recommendations.<sup>11</sup>

<sup>7</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>8</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>9</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>10</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>11</sup> County of Glenn, “Special District Audits Fiscal Years 2013-2014 prepared by Robert A. Gustafson CPA.”

## **4 GERMAN CEMETERY DISTRICT**

### **4.1 German Cemetery District Background**

#### **4.1.1 Contact Information for German Cemetery District**

Contact information for the German Cemetery District is as follows:

Jack Cavier, Jr. (530) 517-1830  
P O Box 130, Artois CA 95913

#### **4.1.2 Board of Directors Information for German Cemetery District**

German Cemetery District Board members serve terms for four years and are as follows:<sup>12</sup>

- |                     |      |                                    |
|---------------------|------|------------------------------------|
| 1. Bonnie Arendt    | Term | May 21, 2013 to January 2, 2017    |
| 2. Jack Cavier, Jr. | Term | August 16, 2011 to January 1, 2018 |
| 3. Randall Graham   | Term | June 4, 2013 to January 2, 2017    |
| 4. Lynn MacLean     | Term | March 5, 2013 to January 2, 2017   |
| 5. Ernest Pieper    | Term | March 27, 2004 to January 4, 2016  |

The Board members meet quarterly at the Artois Fire Hall. The agendas are posted at the Artois Post Office prior to the meetings<sup>13</sup>.

#### **4.1.3 German Cemetery District Projects**

German Cemetery District Board President, Jack Cavier, reported that the District is in negotiation with the neighboring landowners to donate two more acres of land to the Cemetery District in return for plots.

The German Cemetery District now charges \$200 per plot and a \$100 endowment. All fees for services are charged by the Orland Cemetery District or the Willows Cemetery District when one of those districts is contacted for services.

With the passage of the ballot measure allowing a \$5.00 parcel tax, the District plans to repair broken headstones and graves, hire convict crews for maintenance and obtain crosses for the forty known veterans in the Cemetery.

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<sup>12</sup> Glenn County Board of Supervisors, September 24, 2015.

<sup>13</sup> Jack Cavier, Jr. phone call of March 31, 2015

#### 4.2 German Cemetery District Facilities

The cemetery is located on the west side of County Road N between County Roads 30 and 33, northeast of Artois.

<b>GERMAN CEMETERY DISTRICT FIXED ASSETS<sup>14</sup></b>				
<b>Asset ID</b>	<b>Class</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Purchase Price</b>
0200117	LD	01/01/1900*	Land 2.42 Acres (Approx. 1500 plots)	1,250.00
0200118	BD	01/01/1900*	12X12X8 Building	750.00
<b>TOTAL 06020000 GERMAN CEMETERY DISTRICT</b>				<b>2,000.00</b>

\* Use of this date means purchase date is unknown.

The fixed assets are summarized as follows:

<b>GERMAN CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>15</sup></b>	
(BD) Buildings	\$750.00
(LD) Land	\$1,250.00
<b>Grand Total</b>	<b>\$2,000.00</b>

#### 4.3 German Cemetery District Land Use Plan

A map showing the location of German Cemetery District is located at the end of this report. The General Plan and Zoning designations for the German Cemetery District are primarily agricultural except for the area within the Artois community as shown on the following tables.

<b>German Cemetery District Land Use Plan Designations</b>		
<b>Glenn County General Plan Land Use Designation</b>	<b>Acres within German CD and SOI</b>	<b>Percentages</b>
Agricultural/Residential	99.1	<1%
Community Commercial	391.2	<1%
Foothill Agriculture/Forestry	3,265.0	7%
General Agriculture	1,035.0	2%
Highway Visitor Commercial	276.0	<1%
Industrial	74.6	<1%
Intensive Agriculture	43,308.0	88%
Rural Residential	171.0	<1%
Service Commercial	137.0	<1%
Single Family Residential	134.0	<1%
<b>Totals</b>	<b>48,890.9</b>	<b>100%</b>

<sup>14</sup> Glenn County Department of Finance, Parker Hunt, February 2, 2015.

<sup>15</sup> Glenn County Department of Finance, Parker Hunt, February 2, 2015.



<b>German Cemetery District Zoning Designations</b>		
<b>Glenn County Zoning Designations</b>	<b>Acres within German CD and SOI</b>	<b>Percentages</b>
Exclusive Agriculture: AE-20	1,035	2%
Exclusive Agriculture: AE-40	7,968	16%
Exclusive Agriculture: AE-80	674	1%
Agricultural Preserve: AP-160	3,265	7%
Agricultural Preserve: AP-40	125	<1%
Agricultural Preserve: AP-80	27,771	57%
Agriculture/Residential: AT-10	99.1	<1%
Community Commercial: CC	7.2	<1%
Intensive Agriculture: FS-80	6,770	14%
Highway & Visitor Svc Commercial: HVC	276	<1%
Industrial: M	74.6	<1%
Highway & Visitor Svc Commercial: PDC	384	<1%
Residential: R-1	134	<1%
Rural Residential Estates: RE-5	171	<1%
Service Commercial: SC	137	<1%
<b>Total</b>	<b>48,890.9</b>	<b>100%</b>

#### **4.4 German Cemetery District Finances**

##### **4.4.1 German Cemetery District Budget**

The adopted budget for 2014-2015 was \$2,739.00.<sup>16</sup> By the third quarter of fiscal year 2014-2015, the District had spent \$26.00 for the A-87 Cost Allocation. Insurance and maintenance expenses (\$700.00) are the majority of the District's expenses.

On June 30, 2003, the District had \$2,866 on deposit with the Glenn County Department of Finance.

The budget for 2014-15 is shown below:

<sup>16</sup> Glenn County, "Budget vs Actual February 17, 2015".

<b>GERMAN CEMETERY DISTRICT (0602000) BUDGET AND EXPENSES 2014-2015<sup>17</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Interest	10.00	9.27
66400	Sales and Services	0	200.00
66450	Endowment Services	0	300.00
TOTAL REVENUE		10.00	509.27
<b>EXPENSE</b>			
Services and Supplies			
03150	Insurance	500.00	0
03180	Maintenance: Structures/Improvements	200.00	0
03220	Office Expense	0	24.67
03230	Professional Services	2,000.00	1,051.39
03240	Publications	0	54.60
Subtotal Services		2,700.00	1,130.66
05730	A-87 Cost Allocation	39.00	39.00
Total Expense		2,739.00	1,169.66
Net Return (Cost)		(2,729.00)	(660.39)

<b>GERMAN CEMETERY DISTRICT ENDOWMENT INTEREST (06026000) 2014-2015<sup>18</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Endowment Interest	0	1.44

Although the German Cemetery District showed a deficit for 2014-2015, the income from the newly adopted parcel tax should provide a better cash flow in the future.

#### 4.4.2 German Cemetery District Taxes

The German Cemetery District had no tax rate prior to the passage of proposition 13 (because the residents of the District depended on volunteers to maintain the Cemetery) so the District receives no share of the County property taxes. In 2014, the District was able to pass a \$5.00 parcel tax so the District will have revenue in future years.

<sup>17</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>18</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

#### 4.4.3 2014-14 Financial Summary

The financial summary shown below shows that the German Cemetery District has improved the cash on hand and total assets slightly from 2013 to 2014.

<b>GERMAN CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>2013<sup>19</sup></b>	<b>2014<sup>20</sup></b>
<b>Cash</b>	\$6,308	\$6,535
<b>Total Assets</b>	\$8,314	\$8,540
<b>Total Liabilities</b>	-	-
<b>Fund Equity</b>	\$8,314	\$8,540
<b>Total Liabilities and Equity</b>	\$8,314	\$8,540
<b>Cash to Liability Ratio</b>	No Debt	-
<b>Total Assets to Liability Ratio</b>	No Debt	-

#### 4.4.4 German Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal years 1999-2003 the District did not collect endowment fees or adopt an annual budget. The District agreed to implement an endowment fee of \$110 per plot and formally adopt its budgets. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance.<sup>21</sup>

<sup>19</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>20</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>21</sup> County of Glenn, "Special District Audits Fiscal Years 1999-2014 prepared by Robert A. Gustafson CPA."

## 5 MARVIN CHAPEL CEMETERY DISTRICT

### 5.1 Marvin Chapel Cemetery District Background

#### 5.1.1 Marvin Chapel Cemetery District Contact Information

The Marvin Chapel Cemetery District is located in southeastern Glenn County including the communities of Butte City and Afton. Contact information for the Marvin Cemetery District is as follows:

Nadine Keene (530) 982-2065  
 Address: P O Box 146, Butte City CA 95920

#### 5.1.2 Marvin Chapel Cemetery District Board of Directors

Marvin Chapel Cemetery District Board members serve terms for four years and are as follows:<sup>22</sup>

- |                     |      |                                     |
|---------------------|------|-------------------------------------|
| 1. Nadine V. Keene  | Term | February 3, 2004 to January 4, 2016 |
| 2. Leroy James Beck | Term | January 12, 2013 to January 5, 2015 |
| 3. Sonja Stipe      | Term | January 7, 2013 to January 2, 2017  |

The Board members meet as needed and receive travel expenses to the meetings.

#### 5.1.3 Marvin Chapel Cemetery District Operations

The Marvin Chapel Cemetery District reports as follows:

The Marvin Chapel Cemetery is located on County Road Y and County Road 67. There are no plans for expansion of facilities. The charge is \$400 per burial plot. They provide a backhoe. There is one paid employee that takes care of the maintenance of the grounds. Bills are sent to Glenn County Finance Department for payment.

### 5.2 Marvin Chapel Cemetery District Facilities

MARVIN CHAPEL CEMETERY DISTRICT FIXED ASSETS <sup>23</sup>				
Asset ID	Class	Date Purchased	Description	Purchase Price
0002762	BD	08/01/1984	Fencing for back portion of NE	384.00
0200122	LD	01/01/1900*	2 acres in Butte City**	500.00
0200123	LD	01/01/1900*	2 acres in Afton	3,327.00
0200124	BD	01/01/1900*	Shed	300.00
0200406	BD	01/01/1900*	Fence	623.00
0200407	BD	01/01/1900*	Well	300.00
<b>TOTAL 06030000 MARVIN-CHAPEL CEMETERY DISTRICT</b>				<b>5,434.00</b>

\* Use of this date means purchase date is unknown.

\*\* This cemetery is has not been used since 1931.<sup>24</sup>

<sup>22</sup> Glenn County Board of Supervisors, September 24, 2015.

<sup>23</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

The fixed assets are summarized as follows:

<b>MARVIN-CHAPEL CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>25</sup></b>	
(BD) Buildings	\$1,607.00
(LD) Land	\$3,827.00
<b>Grand Total</b>	<b>\$5,434.00</b>

## 5.2 Marvin Chapel Cemetery District Location

A map of the District is located at the end of this report. The Glenn County General Plan land use designations for the area within the Marvin Chapel Cemetery District are shown below. The majority of the area is designated for Intensive Agriculture with small area near Butte City designated for other land uses.

<b>Marvin Chapel Cemetery District Land Use Designations</b>		
<b>Glenn County General Plan Land Use Designations</b>	<b>Acres within Marvin Chapel CD and SOI</b>	<b>Percentages</b>
Intensive Agriculture	46,898.0	99%
General Agriculture	5.9	<1%
Community Commercial	3.9	<1%
Industrial	21.7	<1%
Residential	15.1	<1%
<b>Totals</b>	<b>46,944.6</b>	<b>100%</b>

The Glenn County Zoning Designations for the area within the Marvin Chapel Cemetery District are shown below. Most of the land within the District is zoned for agriculture. Only the area in Butte City is zoned for other uses.

<b>Marvin Chapel Cemetery District Zoning Designations</b>		
<b>Glenn County Zoning Designations</b>	<b>Acres within Marvin Chapel CD and SOI</b>	<b>Percentages</b>
Exclusive Agriculture: AE-20	5.9	<1%
Exclusive Agriculture: AE-40	19,401.0	41%
Agriculture Preserve: AP-40	290.0	<1%
Agriculture Preserve: AP-80	4,640.0	10%
Community Commercial	3.9	<1%
Intensive Agriculture: FS-80	22,567.0	48%
Industrial: M	21.7	<1%
Residential: R-1	15.1	<1%
<b>Totals</b>	<b>46,944.6</b>	<b>100%</b>

<sup>24</sup> <http://www.cagenweb.com/glenn/willows/Willows.Hdstns/Butte%20City%20Cemetery.jpg>, September 29, 2015.

<sup>25</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

## 5.4 Marvin Chapel Cemetery District Finances

### 5.4.1 Marvin Chapel Cemetery District Budget

The adopted budget for 2014-2015 was \$14,630.00.<sup>26</sup> By the third quarter of fiscal year 2014-2015, the District had spent \$1,742.55 on additional help and benefits. Insurance was purchased from Golden State Risk Management Authority for \$1,250. Utilities, fuel and maintenance are the major expenses. Bills are sent to the County of Glenn Finance Department for processing.

On June 30, 2014, the District had \$13,267 on deposit with the Glenn County Department of Finance.

<b>MARVIN CHAPEL CEMETERY DISTRICT (06030000)</b>			
<b>BUDGET AND REVENUE 2014-2015<sup>27</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
<b>TAXES</b>			
14010	Property Tax-current secured	8,800	9127.15
14020	Property Tax-current unsecured	400	436.69
14030	Property Tax-Prior secured	0	(35.58)
14040	Property Tax-Prior unsecured	30	7.86
14046	SB813 Current Secured	85	175.48
14048	SB813 Prior Secured	30	(8.77)
Subtotal Taxes		9,345	9,702.83
44300	Interest	25	18.43
52580	HOPTR	110	112.54
66400	Sales and Services	0	850.00
<b>TOTAL REVENUE</b>		<b>\$9,480</b>	<b>\$10,683.80</b>

Even though the District took in more money than was budgeted this would not have been enough to meet the budgeted expenses as shown below. However, the District did not spend all the money budgeted so the funds received were adequate.

<sup>26</sup> Glenn County, "Budget vs Actual, February 17, 2015".

<sup>27</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<b>MARVIN CHAPEL CEMETERY DISTRICT (06030000)</b>			
<b>BUDGET AND EXPENSE 2014-2015<sup>28</sup></b>			
Number	Description	Budget	Actual
<b>EXPENSE</b>			
Salaries/Benefits			
01010	Salaries and Wages	500	95.75
01012	Additional Help	5,000	5,925.00
01030	Social Security	300	243.35
01031	Medicare Coverage	75	56.91
01045	Unemployment Insurance	80	62.81
01050	Worker Compensation Insurance	750	0
Subtotal Salaries		6,705	4,383.82
Services and Supplies			
03100	Agricultural	200	0
03150	Insurance	500	1,250.00
03170	Maintenance-Equipment	2,500	5,411.11
03180	Maintenance-Structures, Improvements	2,000	0
03220	Office Expense	150	22.05
03230	Professional Services	450	1899.50
03270	Small tools and Instruments	150	0
03280	Special Department Expense	100	0
04292	Gas and Oil	525	213.22
04300	Utilities	700	(4,023.73)
Subtotal Services		7,275	4,772.15
05700	Administrative Expense	400	372.18
05730	A-87 Cost Allocation	250	250.00
<b>Total Expense</b>		<b>\$14,630</b>	<b>\$9,778.15</b>
Net Return (Cost)		(5,150)	\$905.65

Although the budget had a negative balance, the actual expenses came in under budget for a positive balance for 2014-2015. The interest on the Endowment is budgeted separately as shown below.

<b>MARVIN CHAPEL CEMETERY DISTRICT ENDOWMENT INTEREST (06036000)</b>			
<b>2014-2015<sup>29</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Endowment Interest	0	0.92

<sup>28</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>29</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

### 5.4.2 Marvin Chapel Cemetery District Taxes

The District participates in the County “Teeter Plan” method of property tax distribution and thus receives 100% of the District’s apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55% in December 40% in April and 5% at the end of the fiscal year.<sup>30</sup>

### 5.4.3 2014-14 Financial Summary

The Glenn County Department of Finance supplied the following information on the Marvin Chapel Cemetery District. The District improved the financial position from 2013 to 2014.

<b>MARVIN CHAPEL CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>2013<sup>31</sup></b>	<b>2014<sup>32</sup></b>
<b>Cash</b>	\$12,554	\$13,237
<b>Total Assets</b>	\$17,996	\$19,101
<b>Total Liabilities</b>	546	655
<b>Fund Equity</b>	\$17,450	\$18,446
<b>Total Liabilities and Equity</b>	\$17,996	\$19,101
<b>Cash to Liability Ratio</b>	22.99	20.21
<b>Total Assets to Liability Ratio</b>	32.96	29.16

### 5.4.3 Marvin Chapel Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal year 2013-2014 the District maintained a record of the payment of outstanding bills. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance. There were no recommendations.<sup>33</sup>

<sup>30</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

<sup>31</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>32</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>33</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”



## **6 NEWVILLE CEMETERY DISTRICT**

### **6.1 Newville Cemetery District Background**

#### **6.1.1 Newville Cemetery District Contact Information**

Contact information for the Newville Cemetery District is as follows:

Ritta Martin

Address: 3287 County Road 313 Orland CA 95963

#### **6.1.2 Newville Cemetery District Board of Directors**

Newville Cemetery District Board members serve terms for four years and are as follows:<sup>34</sup>

- |                  |      |                                    |
|------------------|------|------------------------------------|
| 1. Daryl Pride   | Term | January 4, 2010 to January 1, 2018 |
| 2. Mike Millsaps | Term | January 2, 2012 to January 4, 2016 |
| 3. Ritta Martin  | Term | January 3, 2011 to January 5, 2019 |

The Board members meet as needed usually two to three times annually, week day evenings and receive travel expenses to the meetings. Printed agendas are provided as needed.<sup>35</sup>

#### **6.1.3 Newville Cemetery District Operations**

The Board of Directors reports the following projects and policies:

- Fire fuels are removed by CCC annually; painting and other facility upkeep as needed; grave digging and cover-up services provided on a case-by-case basis.
- No specific plans for future. Will continue to do maintenance and upkeep as needed.
- Land was gifted from founding fathers 100 years ago.
- Plots are available for local residents only and those with strong family ties to the area.

### **6.2 Newville Cemetery District Facilities**

There are three cemetery locations in this District as follows:

Newville: western Glenn County, County Road 200; approximately two miles east of the intersection of County Road 306 and County Road 200. Three miles east of the community of Newville.

Chrome/Millsaps: western Glenn County, County Road 306; approximately 1.4 miles north of the community of Chrome, .5 miles west of Burrows Gap.

Grindstone: western Glenn County, County Road 306; approximately .1 miles west of the intersection of County Road 306 and 305.

<sup>34</sup> Glenn County Board of Supervisors, September 24, 2015.

<sup>35</sup> Email from Ritta Martin, April 27, 2015

There are approximately two acres in Newville Cemetery; 0.4 acres in Chrome/Millsaps Cemetery and 0.6 acres in Grindstone Cemetery. Approximately 75% of the cemeteries have filled plots and 25% vacant plots.<sup>36</sup>

The assets are listed by the Glenn County Department of Finance as follows:

<b>NEWVILLE CEMETERY DISTRICT FIXED ASSETS<sup>37</sup></b>				
<b>Asset ID</b>	<b>Class</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Purchase Price</b>
0002683	BD	01/01/1986	Fencing	1,689.00
0002764	BD	03/01/1984	Fencing	1,617.00
0200131	LD	01/01/1900*	½ acre Grindstone	200.00
0200132	LD	01/01/1900*	½ acre Millsap	400.00
0200132	LD	01/01/1900*	½ acre Newville	400.00
0200134	BD	01/01/1900*	Grindstone Shed Fence Water tank	200.00
0200135	BD	01/01/1900*	Millsap fence	100.00
0200136	BD	01/01/1900*	Newville Shed Fence Water tank	300.00
<b>TOTAL 06040000 NEWVILLE CEMETERY DISTRICT</b>				<b>4,906.00</b>

\* Use of this date means purchase date is unknown.

The fixed assets are summarized as follows:

<b>NEWVILLE CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>38</sup></b>	
(BD) Buildings	\$3,906.00
(LD) Land	\$1,000.00
<b>Grand Total</b>	<b>\$4,906.00</b>

### 6.3 Newville Cemetery District Location

A map of the District is located at the end of this report. The land in the District is either designated for agriculture or recreation in the Glenn County General Plan.

<b>Newville Cemetery District Land Use Designations</b>		
<b>Glenn County General Plan Land Use Designations</b>	<b>Acres within Newville CD and SOI</b>	<b>Percentages</b>
Foothill Agricultural/Forestry	71,760	49%
Recreation	75,230	51%
<b>Totals</b>	<b>146,990</b>	<b>100%</b>

<b>Newville Cemetery District Zoning Designations</b>		
<b>Glenn County Zoning Designations</b>	<b>Acres within Newville CD and SOI</b>	<b>Percentages</b>
Foothill Agricultural/Forestry	71,760	49%
Recreation	75,230	51%
<b>Totals</b>	<b>146,990</b>	<b>100%</b>

<sup>36</sup> Email from Ritta Martin, April 27, 2015

<sup>37</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

<sup>38</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

## 6.4 Newville Cemetery District Finances

### 6.4.1 Newville Cemetery District Budget

The adopted budget for 2014-2015 was \$2,843.00.<sup>39</sup> By the third quarter of fiscal year 2014-2015, the District spent \$619.50. Insurance was purchased from Golden State Risk Management Authority for \$500. Insurance is the major expense for this district. Revenue from taxes was \$347.55 for fiscal year 2014-2015.

On June 30, 2009, the District had \$15,526.00 on deposit with the Glenn County Department of Finance.

<b>NEWVILLE CEMETERY DISTRICT (06040000) BUDGET AND EXPENSES 2014-2015<sup>40</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
TAXES			
14010	Property Tax-current secured	580	586.47
14020	Property Tax-current unsecured	25	27.52
14030	Property Tax-Prior secured	0	(2.36)
14040	Property Tax-Prior unsecured	0	0.53
14046	SB813 Current Secured	0	10.99
14048	SB813 Prior Secured	0	(0.57)
14075	Timber Tax	0	20.22
Subtotal Taxes		605	642.80
44300	Interest	30	21.27
52580	HOPTR	10	6.90
<b>TOTAL REVENUE</b>		<b>\$645</b>	<b>\$670.97</b>
<b>EXPENSE</b>			
Services and Supplies			
03100	Agricultural	350	0
03150	Insurance	500	500.00
03180	Maintenance-Structures/Improvements	400	0
03230	Professional Services	1,200	0
03270	Small Tools/Instruments	100	0
04300	Utilities	120	0
Subtotal Services		2,670	500.00
05700	Administrative Expense	30	24.14
05730	A-87 Cost Allocation	143	143.00
<b>Total Expense</b>		<b>\$2,843</b>	<b>\$667.14</b>
Net Return (Cost)		(2,198)	3.83

Although the Newville Cemetery District had a negative budget, careful spending allowed the District to finish the year with a small positive cash flow.

<sup>39</sup> Glenn County, "Budget vs Actual, February 17, 2015".

<sup>40</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

### 6.4.2 Newville Cemetery District Taxes

The District participates in the County “Teeter Plan” method of property tax distribution and thus receives 100% of the District’s apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55% in December 40% in April and 5% at the end of the fiscal year.<sup>41</sup>

### 6.4.3 2014-14 Financial Summary

The Glenn County Department of Finance supplied the following information about the Newville Cemetery District for 2013 and 2014. It appears that the financial position of the District has remained about the same.

<b>NEWVILLE CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>2013<sup>42</sup></b>	<b>2014<sup>43</sup></b>
<b>Cash</b>	\$15,667	\$15,442
<b>Total Assets</b>	\$20,587	\$20,389
<b>Total Liabilities</b>	\$388	-
<b>Fund Equity</b>	\$20,199	\$20,389
<b>Total Liabilities and Equity</b>	\$20,587	\$20,389
<b>Cash to Liability Ratio</b>	40.38	-
<b>Total Assets to Liability Ratio</b>	53.06	-

### 6.4.4 Newville Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal year 2014-2015 the District maintained a record of the payment of outstanding bills. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance. There were no recommendations.<sup>44</sup>

<sup>41</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

<sup>42</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>43</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>44</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

## **7 ORLAND CEMETERY DISTRICT**

### **7.1 Orland Cemetery District Background**

#### **7.1.1 Orland Cemetery District Contact Information**

Contact information for the Orland Cemetery District is as follows:

Art Leonard, Manager  
Address: P O Box 424, Orland CA 95963  
Email: ocd@succeed.net

#### **7.1.2 Orland Cemetery District Board of Directors**

Orland Cemetery District Board members serve terms for four years and are as follows:<sup>45</sup>

Rick E. Beale	Term	August 5, 2014 to January 2, 2017
Patricia De Fries	Term	August 2, 2012 to January 4, 2016
Daniel Lyons	Term	May 3, 2011 to January 5, 2019

The Board members meet monthly the second Tuesday at 9:00AM at the Main office, County Road 9. Printed agendas are posted at the Main office.<sup>46</sup>

### **7.2 Orland Cemetery District Facilities**

There are four cemetery locations in this District as follows:

IOOF: County Road P between County Roads 24 and 25, southeast of Orland.

Masonic: County Road 9 and Highway 99W, northeast of Orland.

Graves: County Road 200 (Newville Road), west of County Road 206, northwest of Orland.

Catholic: County Road P between County Roads 24 and 25, southeast of Orland.

The cemeteries total approximately 30 acres. At present there are approximately 8,555 filled plots and 2,000 vacant plots.

As might be expected for a district with four cemeteries there are a large number of fixed assets as follows:

---

<sup>45</sup> Glenn County Board of Supervisors, September 24, 2015.

<sup>46</sup> Email from Art Leonard March 30, 2015

<b>ORLAND CEMETERY DISTRICT FIXED ASSETS<sup>47</sup></b>				
<b>Asset ID</b>	<b>Class</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Purchase Price</b>
0002687	EQ	10/01/1985	650MFWD Tractor W/67 Loader	8,400.00
0002688	EQ	10/01/1985	300B Backhoe loader tractor	29,733.00
0005247	EQ	08/19/1999	Gator 4 x 2 utility vehicle	5,631.00
0005331	EQ	03/10/2000	2000 Ford pick-up	24,023.00
0005333	EQ	03/10/2000	Hillsboro flatbed trailer	11,150.00
0005836	BD	05/24/2002	Orland Cemetery Memorial Building	133,777.00
0005902	EQ	06/24/2003	3400ZH 26hp Kubota diesel lawn mower	23,166.00
0005907	BD	06/30/2003	Storage building	26,674.00
0005910	EQ	08/06/2003	3400ZH28hp Kubota diesel mower	23,166.00
0005949	EQ	05/20/2004	2004 Ford F250 truck	18,908.00
0006152	EQ	06/19/2008	Kubota L2800 tractor w/loader	16,024.00
0006157	BD	06/20/2008	Niche wall	14,525.00
0006177	EQ	11/26/2008	2008 Ford F250 truck	23,670.00
0006295	EQ	05/06/2011	2011 Ford F150	16,641.00
0006298	EQ	06/20/2011	Kawasaki 4010 4x4	12,874.00
0006381	EQ	01/19/2007	Masonic Cemetery fencing	11,950.00
0006382	EQ	06/21/2012	Masonic Cemetery irrigation pump	23,942.00
0006383	EQ	06/30/2011	Irrigation pump – office building	17,628.00
0006385	EQ	04/05/2013	Irrigation pump – Graves Cemetery	19,286.00
0200138	LD	01/01/1900*	IOOF Cemetery (19 acres)	7,360.00
0200139	LD	01/01/1900*	Catholic Cemetery(2.0 acres)	1,712.00
0200140	LD	01/01/1900*	Masonic Cemetery (7 acres)	6,547.00
0200141	LD	01/01/1900*	Graves Cemetery (2.0 acres)	1,712.00
0200142	BD	01/01/1900*	Building at cemetery used shop	61,604.00
<b>TOTAL 06050000 ORLAND CEMETERY DISTRICT</b>				<b>\$540,103.00</b>

\* Use of this date means purchase date is unknown.

The fixed assets are summarized as follows:

<b>ORLAND CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>48</sup></b>	
(BD) Buildings	\$236,580.00
(EQ) Equipment	\$286,192.00
(LD) Land	\$17,331.00
<b>Grand Total</b>	<b>\$540,103.00</b>

<sup>47</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015

<sup>48</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

### 7.3 Orland Cemetery District Location

The Orland Cemetery District includes the City of Orland, the community of Hamilton City and the area known as Capay in the northeastern part of Glenn County. The Glenn County General Plan Land Use Designations for the area within the Orland Cemetery District are shown below:

<b>Orland Cemetery District Glenn County General Plan Land Use Designations</b>		
<b>Glenn County General Plan Designations</b>	<b>Orland Cemetery District Acreages (Glenn County)</b>	<b>Percent of County Area</b>
Agricultural/Residential	318.0	<1%
Business Park	137.0	<1%
Community Commercial	38.6	<1%
Foothill Agriculture/Forestry	11,671.0	11%
General Agriculture	13,654.0	13%
Highway and Visitor Service Commercial	27.1	<1%
Industrial	1,077.0	1%
Intensive Agriculture	68,431.0	67%
Multiple Family Residential	60.0	<1%
Public Facilities	325.0	<1%
Rural Residential	4,577.0	4%
Service Commercial	327.0	<1%
Single Family Residential	219.0	<1%
Suburban Residential	1,638.0	1%
County of Glenn only TOTAL	102,499.7	100%
City of Orland	1,763	1.69%
County of Glenn*	102,506	98.31%
Orland Cemetery District TOTAL	104,269	100.00%

\* Acreage shown here is slightly higher due to inclusion of rights-of-way.

<b>Orland Cemetery District Glenn County Zoning Designations</b>		
<b>Zoning Designations</b>	<b>Orland Cemetery District Acreages (Glenn County)</b>	<b>Percent of County Area</b>
AE-20 Exclusive Agricultural Zone	13,654.0	13%
AE-40 Exclusive Agricultural Zone	33,436.0	33%
AP-160 Agricultural Preserve Zone	11,418.0	11%
AP-40 Agricultural Preserve Zone	627.0	<1%
AP-80 Agricultural Preserve Zone	19,631.0	19%
AT-10 Agricultural Transition Zone	318.0	<1%
AV Airport Zone	325.0	<1%
C Commercial Zone	6.2	<1%
CC Community Commercial Zone	38.6	<1%
FA-160 Foothill Agricultural/Forestry Zone	253.0	<1%
FS-80 Farmland Security Zone	14,735.0	14%
HVC Highway Visitor Commercial Zone	27.1	<1%
M Industrial Zone	1,077.0	1%
MP Industrial Park Zone	137.0	<1%
PDC Planned Development Commercial Zone	16.4	<1%
R-1 Single-family Residential Zone	219.0	<1%
R-M Multiple Residential Zone	60.0	<1%
RE-1 Rural Residential Estate Zone	581.0	<1%
RE-10 Rural Residential Estate Zone	295.0	<1%
RE-2 Rural Residential Estate Zone	1,057.0	1%
RE-5 Rural Residential Estate Zone	4,282.0	4%
SC Service Commercial Zone	305.0	<1%
County of Glenn only Total*	102,498.3	100%
City of Orland	1,763	1.69%
County of Glenn**	102,506	98.31%
Orland Cemetery District	104,269	100.00%

\* Acreage shown here is slightly lower than General Plan Acreage due to computer mapping program.

\*\* Acreage shown here is slightly higher due to inclusion of rights-of-way.



## 7.4 Orland Cemetery District Finances

### 7.4.1 Orland Cemetery District Fee Schedule

The Orland Cemetery District submitted the following fee schedule. It is recommended that every cemetery district have a published fee schedule available to the public.

<b>ORLAND CEMETERY DISTRICT FEE SCHEDULE, PH. 530-865-3880, EFFECTIVE 7-1-14</b>			
<b>Standard Burial Package Sales Tax 7.5%</b>		<b>Deluxe Burial Package Sales Tax 7.5%</b>	
Standard Burial Plot	\$650.00	Standard Burial Plot	\$650.00
Endowment Fee**	\$325.00 Per person	Endowment Fee**	\$325.00 Per person
Opening/Closing	\$500.00	Opening/Closing	\$500.00
Standard Grave Liner	\$639.63	Sealable Vault	954.60
595 + 44.63 tax	<b>\$2,114.63</b>	888.00 + 66.60 tax	<b>\$2,429.60</b>
<b>Cremation Burial</b>		<b>Infant Burial</b>	
Cremation Burial Plot	525.00	Infant Burial Plot	300.00
Endowment Fee**	325.00	Endowment Fee	150.00
Opening/Closing	190.00	Opening/Closing	190.00
	<b>\$1040.00</b>		<b>\$640.00</b>
** Endowment Fee \$325.00 (per person/per burial)			
** Endowment Fee is non-refundable			
Endowment fee applied to plots purchased prior to April 1986			
<b>Non-Resident Fee</b>		<b>\$450.00 per person</b>	
Non-resident means any person who was not a resident or taxpayer of the Orland Cemetery District at the time of death. Fee waived if due to illness residence has been changed. Fee waived when interment rights have been purchased prior to leaving the district if death occurs during the first five (5) years of move.			
<b>Poly Liner \$639.63</b> (87 inches long by 29 inches wide inside)			
<b>Poly Vault \$954.60</b> (91 inches long by 32 inches wide inside)			
<b>Oversize Liner \$1,290.00</b> (87 inches long by 36.5 inches wide inside)			
<b>OVERTIME FEE</b>		\$400 Casket Burial,( 2 men, 4 hour time slot)	
		\$200 Cremation/infant (1 man, 2 hour time slot)	
<b>MONUMENT SETTING FEES</b>		2 FEET BY 2 FEET = \$95.00	
36 INCH HEIGHT LIMIT		2 FEET BY 4 FEET = \$160.00	
		2 FEET BY 6 FEET = \$185.00	
		2 FEET BY 8 FEET = \$200.00	
Glue on marker-\$25.00, Veteran-\$40.00, Breakout fee, \$25.00			
<b>OUT OF DISTRICT FEE:</b>		<b>\$700</b> Opening/Closing with set-up, no canopy	
Overtime fees not included		<b>\$250</b> Cremation/Infant Opening with set-up	
		<b>\$150</b> Cremation/Infant Opening/closing, no set-up	
		<b>\$100</b> Lowering Device (only)	
<b>DISINTER FEE:</b>		\$500 Adult/ \$250 Infant (Base price, plus other fees)	
Burial of (4) four remains will be allowed in one full size plot, a combination of (1) one casket and (3) cremated remains or (4) four cremated remains. Endowment Care Fee charged per burial. Designated cremation area plots (4) four cremated remains allowed per plot. <u>Check with manager before ordering monument for size requirements.</u>			

## 7.4.2 Orland Cemetery District Budget

The adopted budget for 2014-2015 was \$370,652.<sup>49</sup> By the third quarter of fiscal year 2014-2015, the District had spent \$161,200.76 on salaries and benefits. Insurance was purchased from Golden State Risk Management Authority for \$7,919.00. Salaries & wages, utilities, fuel and maintenance are the major expenses.

On February 17, 2015, the District had a \$30,575.00 endowment on deposit with the Glenn County Department of Finance. These funds were projected to earn \$1800.00 in interest for the 2014-2015 fiscal year but actually earned less.

The 2014-2015 Budget for the Orland Cemetery District is shown below.

<b>ORLAND CEMETERY DISTRICT (06050000) BUDGET AND REVENUE 2014-2015<sup>50</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
<b>TAXES</b>			
14010	Property Tax-current secured	215,000	231,873.86
14020	Property Tax-current unsecured	10,500	11,334.70
14030	Property Tax-Prior secured	0	(944.78)
14040	Property Tax-Prior unsecured	0	232.81
14045	SB813 Supplemental Taxes	0	131.11
14046	SB813 Current Secured	2,000	4,318.78
14048	SB813 Prior Secured	0	(210.27)
<b>Subtotal Taxes</b>		<b>227,500</b>	<b>246,736.21</b>
44300	Interest	1,500	1,118.81
52580	HOPTR	2,700	2,964.13
54621	US Fish and Wildlife	0	4.70
66400	Sales and Services	70,000	171,694.38
66551	Administration Fees	0	250.00
74140	Bad Check Recovery	0	25.00
<b>TOTAL REVENUE</b>		<b>\$301,700</b>	<b>\$422,793.23</b>

Although the Orland Cemetery District has substantial sales and services income, the income from the property tax is still the largest single source of income. The expenses portion of the 2014-2015 budget is shown below. As is common with most government agencies, personnel expenses are the largest expense.

<sup>49</sup> Glenn County, "Budget vs Actual, February 17, 2015".

<sup>50</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<b>ORLAND CEMETERY DISTRICT (06050000) BUDGET AND EXPENSES 2014-2015<sup>51</sup></b>			
Number	Description	Budget	Actual
<b>Salaries/Benefits</b>			
01010	Salaries and Wages	157,882	158,488.60
01012	Additional Help	11,900	12,133.00
01013	Overtime Pay	2,000	1,029.82
01018	Commission/Director Salaries	3,600	3,300.00
01030	Social Security	10,000	10,642.46
01031	Medicare Coverage	2,400	2,488.95
01034	Retirement-ER-Portion	19,000	26,149.70
01040	Group Health Insurance	45,000	38,982.00
01045	Unemployment Insurance	2,000	1,048.93
01050	Worker Compensation Insurance	11,170	10,337.00
<b>Subtotal Salaries</b>		<b>264,952</b>	<b>264,600.46</b>
<b>Services and Supplies</b>			
03100	Agricultural	3,500	3,387.65
03110	Clothing and Personal supplies	100	16.14
03120	Communications	3,400	2,590.37
03140	Household Expense	300	194.89
03150	Insurance	8,310	7,919.00
03170	Maintenance of Equipment	3,500	2,846.29
03180	Maintenance Structures/Improvements	5,500	5,170.35
03190	Medical and Lab supplies	500	320.00
03200	Memberships	100	60.00
03210	Miscellaneous Expense	1,000	921.25
03220	Office Expense	1,500	1,534.93
03230	Professional Services	2,500	0.00
03231	Professional Services-Administration	5,400	5,650.00
03250	Rents and Leases of Equipment	200	0.00
03270	Small Tools and Instruments	8,300	144.34
03280	Special Department Expense	26,600	36,211.52
04292	Gas and Oil	7,000	7,508.34
04294	Mileage	100	54.04
04295	Other Travel	200	150.00
04300	Utilities	8,200	7,743.08
<b>Subtotal Services</b>		<b>86,210</b>	<b>82,422.19</b>
03225	Bad Check Expense	0	25.00
05700	Administrative Expense	10,360	9,567.01
05730	A-87 Cost Allocation	1,530	1,530.00
09900	Contingency	7,600	0
<b>Total Expense</b>		<b>\$370,652</b>	<b>\$358,144.66</b>
<b>Net Return (Cost)</b>		<b>(68,952)</b>	<b>64,648.57</b>

Although a negative cash flow was budgeted, sales and services income was larger than the amount budgeted and the District finished the fiscal year 2014-2015 with a positive balance.

<sup>51</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

The Endowment Principal and Interest are tracked as separate budgets by the Glenn County Department of Finance and are shown below.

<b>ORLAND CEMETERY DISTRICT ENDOWMENT PRINCIPAL (06080000) 2014-2015<sup>52</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
66450	Endowment Services	16,500	54,905.00

<b>ORLAND CEMETERY DISTRICT ENDOWMENT INTEREST (06085000) 2014-2015<sup>53</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Endowment Interest	1,800	881.85

### 7.4.3 Orland Cemetery District Taxes

The District participates in the County “Teeter Plan” method of property tax distribution and thus receives 100% of the District’s apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55% in December 40% in April and 5% at the end of the fiscal year on June 30.<sup>54</sup>

### 7.4.4 2014-14 Financial Summary

The Glenn County Department of Finance provided the following information regarding the Orland Cemetery District funds at the end of 2013 and the end of 2014. Although the amount of cash is less in 2014, the Orland Cemetery District is still adequately financed.

<b>ORLAND CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>June 30, 2013<sup>55</sup></b>	<b>June 30, 2014<sup>56</sup></b>
<b>Cash</b>	\$1,345,934	\$763,491
<b>Total Assets</b>	\$1,893,722	\$1,318,967
<b>Total Liabilities</b>	\$119,995	\$138,309
<b>Fund Equity</b>	\$1,773,727	\$1,180,658
<b>Total Liabilities and Equity</b>	\$1,893,722	\$1,318,967
<b>Cash to Liability Ratio</b>	11.00	5.52
<b>Total Assets to Liability Ratio</b>	15.78	9.54

### 7.4.5 Orland Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal year 2013-2014 the District maintained a record of the payment of outstanding bills. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance. There were no recommendations.<sup>57</sup>

<sup>52</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>53</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>54</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

<sup>55</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>56</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>57</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

## **8 WILLOWS CEMETERY DISTRICT**

### **8.1 Willows Cemetery District Background**

#### **8.1.1 Willows Cemetery District Contact Information**

Contact information for the Willows Cemetery District is as follows:

John Joseph (530) 934-7331  
Address: 800 E. Wood Street, Willows CA 95988

#### **8.1.2 Willows Cemetery District Board of Directors**

Willows Cemetery District Board members serve terms for four years and are as follows:

Glen Ceccon	Term	May 7, 2013 to January 4, 2016
Ray Crabtree	Term	August 18, 2009 to January 1, 2018
William Rex Reeley	Term	July 16, 2013 to January 7, 2019*

\* The District reports that Director Reeley has recently resigned. It will be important to have a new director appointed by the Board of Supervisors as soon as possible.

The Board members meet the last Wednesday of the month, 3:30 PM at the District office.<sup>58</sup>

The Board reports no plans for future projects.

#### **8.1.3 Willows Cemetery District Employment**

The Willows Cemetery District has three full-time employees.

### **8.2 Willows Cemetery District Location**

The cemetery is located at 800 E. Wood Street, Willows CA 95988. The District also assists with the Nye cemetery, located at Highway 162 13 miles west of Willows and Clarks Valley cemetery located at County Road 302, 6.5 miles west of Willows.

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<sup>58</sup> Phone conversation with John Joseph April 1, 2015

The following table shows the Glenn County General Plan Designations within the Willows Cemetery District.

<b>Willows Cemetery District Glenn County General Plan Land Use Designations</b>		
<b>Glenn County General Plan Designations</b>	<b>Willows Cemetery District Acreages</b>	<b>Percent</b>
Agricultural/Residential	91.2	.04
Business Park	47.4	.02
Community Commercial	27.0	.01
Foothill Agriculture/Forestry	53,796.0	23.02
General Agriculture	447.0	.21
Highway and Visitor Service Commercial	93.3	.04
Industrial	472.0	.20
Intensive Agriculture	168,004.0	71.90
Local Commercial	56.1	.02
Multiple Family Residential	22.7	.01
Public Facilities	307.0	.13
Recreation	9,256.0	3.96
Rural Residential	259.0	.11
Service Commercial	125.0	.06
Single Family Residential	182.0	.07
Suburban Residential	452.0	.20
<b>Total</b>	<b>233,637.7</b>	<b>100.00%</b>
City of Willows	1,505	.64
County of Glenn*	233,671	99.36
Willows Cemetery District	235,176	100.00

\*Larger number of acres due to inclusion of right-of-way acres.

The largest land use designations within the Willows Cemetery District are Intensive Agriculture and Foothill Agriculture. The City of Willows takes up a small amount of land within the entire District.

<b>Willows Cemetery District Glenn County Zoning Designations</b>		
<b>Glenn County Zoning Designations</b>	<b>Willows Cemetery Zoning District Acreages (Glenn County)</b>	<b>Percent</b>
AE-20 Exclusive Agricultural Zone	447.0	.2%
AE-40 Exclusive Agricultural Zone	61,942.0	26.5%
AE-80 Exclusive Agricultural Zone	100.0	<1%
AP-160 Agricultural Preserve Zone	53,336.0	23.0%
AP-40 Agricultural Preserve Zone	1,447.0	.6%
AP-80 Agricultural Preserve Zone	50,240.0	21.5%
AT-10 Agricultural Transition Zone	91.0	<1%
AV Airport Zone	292.0	<1%
CC Community Commercial Zone	63.1	<1%
FA-160 Foothill Agricultural/Forestry Zone	460.0	.2%
FS-80 Farmland Security Zone	53,597.0	23.0%
HVC Highway Visitor Commercial Zone	93.3	<1%
LC Local Commercial Zone	56.1	<1%
M Industrial Zone	472.0	.2%
MP Industrial Park Zone	47.4	<1%
PDC Planned Development Commercial Zone	14.4	<1%
R-1 Single-family Residential Zone	182.0	<1%
R-M Multiple Residential Zone	22.7	<1%
RE-1 Rural Residential Estate Zone	62.0	<1%
RE-5 Rural Residential Estate Zone	259.0	<1%
RE-NW Rural Residential Estate Zone - North Willows	390.0	<1%
RPM Recreation Motorsports	676.0	.3%
RZ-160 Recreation Zone	9,256.0	4.0%
SC Service Commercial Zone	125.0	<1%
<b>Total*</b>	<b>233,671.0</b>	<b>100.0%</b>
City of Willows	1,505	.64
County of Glenn	233,671	99.36
Willows Cemetery District	235,176	100.00

\*Difference from General Plan acreages due to mapping program.

### 8.3 Willows Cemetery District Facilities

<b>WILLOWS CEMETERY DISTRICT FIXED ASSETS<sup>59</sup></b>				
<b>Asset ID</b>	<b>Class</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Purchase Price</b>
0001879	BD	01/01/1900*	Sprinkler project	12,756.00
0002193	BD	09/01/1983	Landscaping	1,745.00
0004092	EQ	08/01/1992	93 Chevrolet one ton pick-up	19,691.00
0004093	EQ	08/01/1992	John Deere 210C Backhoe	27,300.00
0004094	EQ	08/01/1992	John Deere 318 Lawn & Garden tractor	6,042.00
0004681	EQ	01/01/1997	Norvell iron tent (14' x 20')	6,447.00
0005469	EQ	10/14/2000	Groundmaster Toro mower	15,977.00
0005470	EQ	10/14/2000	Groundmaster Toro mower	15,977.00
0005908	BD	06/30/2003	Mausoleum	64,214.00
0006174	EQ	10/03/2008	Groundmaster 3320 mower	17,712.00
0200176	LD	01/01/1900*	Pittsburgh land addition to Willows Cemetery.	25,451.00
0200178	BD	01/01/1900*	Chain link fence- Willows District	1,856.00
0200179	BD	01/01/1900*	Fence concrete work – Nye Cemetery**	3,790.00
0200180	BD	01/01/1900*	Fencing for storage area	430.00
0200181	BD	06/01/1978	Building	30,355.00
0200182	BD	01/01/1900*	Fence curbing – Clarks Valley***	834.00
0200183	BD	06/01/1975	Chain link fencing – Catholic	1,632.00
0200184	BD	01/01/1900*	Drain pipe	1,500.00
0200185	BD	01/01/1900*	Sprinkler system	46,273.00
0200186	BD	01/01/1900*	Fence concrete pump enclosure	459.00
0200224	BD	10/01/1975	No-joint pipe installation	52,271.00
0200425	BD	07/01/1976	Paving roads – Willows	22,949.00
0200534	BD	06/01/1978	13.3 yards of concrete and labor	5,710.00
0200687	BD	03/01/1980	Survey and maps of unused cemetery	1,042.00
<b>TOTAL 06060000 WILLOWS CEMETERY DISTRICT</b>				<b>382,413.00</b>

\* Use of this date means purchase date is unknown.

\*\* The Nye Cemetery is located near State Highway 162 is now maintained by the Willows Cemetery District.<sup>60</sup>

\*\*\* The Clarks Valley Cemetery is also maintained by the Willows Cemetery District.

The fixed assets are summarized as follows:

<b>WILLOWS CEMETERY DISTRICT FIXED ASSETS SUMMARY<sup>61</sup></b>	
(BD) Buildings	\$247,816.00
(EQ) Equipment	109,146.00
(LD) Land	\$25,451.00
<b>Grand Total</b>	<b>\$382,413.00</b>

<sup>59</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.

<sup>60</sup> <http://www.cagenweb.com/glenn/willows/Nye%20Cemetery/Nye%20Pioneer%20Cemetery.jpg>, September 29, 2015

<sup>61</sup> Glenn County Department of Finance, Parker Hunt, February 17, 2015.



## 8.4 Willows Cemetery District Finances

### 8.4.1 Willows Cemetery District Budget

The adopted budget for 2014-2015 was \$262,430.00.<sup>62</sup> By the third quarter of fiscal year 2014-2015, the District had spent \$126,918.42 on salaries and benefits. Insurance was purchased from Golden State Risk Management Authority for \$5,873.00. Salaries & wages, utilities, fuel and maintenance are the major expenses.

Revenue from taxes was \$81,429.44 for fiscal year 2014-2015. Revenue from grave services and sale of lots and graves was slightly over \$51,000. On June 30, 2014, the District had \$203,123.00 on deposit with the Glenn County Department of Finance.

The 2014-2015 Willows Cemetery District Budget is shown below.

<b>WILLOWS CEMETERY DISTRICT (0606000) BUDGET AND REVENUE 2014-2015<sup>63</sup></b>			
Number	Description	Budget	Actual
<b>TAXES</b>			
14010	Property Tax-current secured	139,000	136,880.45
14020	Property Tax-current unsecured	6,300	6,656.21
14030	Property Tax-Prior secured	0	(600.64)
14040	Property Tax-Prior unsecured	0	137.02
14046	SB813 Current Secured	1,500	2,693.78
14048	SB813 Prior Secured	0	(133.49)
Subtotal Taxes		146,800	145,630.33
44300	Interest	400	258.85
52580	HOPTR	14,725	1,663.53
52900	Off Hwy motor vehicle Fee	50	0
54470	Federal In-Lieu Tax	900	2,028.52
66400	Sales and Services	115,000	120,340.00
67049	Inter-revenue #607 Endowment	500	467.30
74114	Donations	0	100.12
<b>TOTAL REVENUE</b>		<b>\$265,375</b>	<b>\$270,488.65</b>

The Willows Cemetery District was fortunate to take in more revenue than budgeted, primarily due to higher sales and services.

<sup>62</sup> Glenn County, "Budget vs Actual, February 17, 2015".

<sup>63</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<b>WILLOWS CEMETERY DISTRICT (06060000) BUDGET AND EXPENSES 2014-2015<sup>64</sup></b>			
Number	Description	Budget	Actual
<b>Salaries/Benefits</b>			
01010	Salaries and Wages	122,075	112,596.22
01012	Additional Help	0	1,673.24
01013	Overtime Pay	1,200	4,676.12
01018	Commission and Director Salaries	2,500	1,050.00
01030	Social Security	7,569	7,374.64
01031	Medicare Coverage	1,770	1,724.73
01034	Retirement, ER Portion	23,194	22,689.06
01040	Group Health Insurance	49,801	55,530.76
01050	Worker Compensation Insurance	7,759	7,759.00
Subtotal Salaries		215,868	215,073.77
<b>Services and Supplies</b>			
03100	Agricultural	2,000	1,345.94
03120	Communications	600	525.66
03140	Household Expense	2,000	2,562.40
03150	Insurance	5,873	5,873.00
03170	Maintenance of Equipment	2,000	1,193.85
03180	Maintenance Structures/Improvements	4,000	3,493.46
03200	Memberships	60	0
03220	Office Expense	550	391.99
03230	Professional Services	5,200	4,625.00
03280	Special Department Expense	9,900	7,306.11
04292	Gas and Oil	5,000	3,338.92
04300	Utilities	5,500	5,954.21
Subtotal Services		42,683	36,610.54
05700	Administrative Expense	6,500	5,639.84
05730	A-87 Cost Allocation	579	579.00
<b>Total Expense</b>		<b>\$265,630</b>	<b>\$257,903.15</b>
Net Return (Cost)		(255)	12,585.50

The Willows Cemetery District had a slight deficit budgeted but completed fiscal year 2014-2015 with a positive financial position. The Endowment Principal and Interest are shown as separate budgets by the Glenn County Department of Finance.

<b>WILLOWS CEMETERY DISTRICT ENDOWMENT PRINCIPAL (06070000) 2014-2015<sup>65</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
66450	Endowment Services	12,225	26,175

<b>WILLOWS CEMETERY DISTRICT ENDOWMENT INTEREST (06075000) 2014-2015<sup>66</sup></b>			
Number	Description	Budget	Actual
<b>REVENUE</b>			
44300	Endowment Interest	500	467.30

<sup>64</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>65</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

<sup>66</sup> County of Glenn, Department of Finance, Cathy Ehorn, July 27, 2015

### 8.4.2 Willows Cemetery District Taxes

The District participates in the County “Teeter Plan” method of property tax distribution and thus receives 100% of the District’s apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55% in December 40% in April and 5% at the end of the fiscal year<sup>67</sup>

### 8.4.3 2014-14 Financial Summary

The Glenn County Department of Finance provided the following information on the Willows Cemetery District for 2013 and 2014. It appears that the Willows Cemetery District had much less cash in 2014.

<b>WILLOWS CEMETERY DISTRICT FUNDS 2013-2014</b>		
	<b>June 30, 2013<sup>68</sup></b>	<b>June 30, 2014<sup>69</sup></b>
<b>Cash</b>	517,455	188,794
<b>Total Assets</b>	901,540	579,479
<b>Total Liabilities</b>	1,168	3,529
<b>Fund Equity</b>	900,372	575,950
<b>Total Liabilities and Equity</b>	901,540	579,479
<b>Cash to Liability Ratio</b>	443.03	53.50
<b>Total Assets to Liability Ratio</b>	771.87	164.20

### 8.4.4 Willows Cemetery District Audit

The Glenn County Department of Finance reported that for fiscal year 2014-2015 the District maintained a record of the payment of outstanding bills. The District issued receipts for all revenues collected. The accounting controls of the District funds were maintained by the Glenn County Department of Finance. There were no recommendations.<sup>70</sup>

<sup>67</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

<sup>68</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2013.

<sup>69</sup> County of Glenn, Department of Finance, Special District Funds Recap as of June 30, 2014

<sup>70</sup> County of Glenn, “Special District Audits Fiscal Year 2013-2014 prepared by Robert A. Gustafson CPA.”

## 9 GLENN COUNTY CEMETERY DISTRICTS MSR

LAFCO must prepare a written statement of its determination as required by the CKH Act and OPR's Guidelines. Glenn LAFCO is responsible for determining if an agency is reasonably capable of providing needed resources and basic infrastructure to serve areas within its boundaries and, later, within the Sphere of Influence.

This section of the Municipal Service Review Report addresses each of those factors as they may relate and be of pertinence to public cemetery district services within Glenn County.

LAFCO will do the following:

1. Evaluate the present and long-term infrastructure demands and resources available to the cemetery districts.
2. Analyze whether resources and services are, or will be, available at needed levels.
3. Determine whether orderly maintenance and expansion of such resources and services are planned to occur in line with increasing demands.

The Final Municipal Service Review Guidelines prepared by the Governor's Office of Planning and Research recommend issues relevant to the jurisdiction be addressed through written determinations called for in the Cortese-Knox-Hertzberg Act. Determinations are provided for each of the six factors, based on the information provided in this Municipal Service Review.

### 9.1 **Growth and Population Projections for the Affected Area**<sup>71</sup>

***Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.***

#### 9.1.1 Population History and Projections

LAFCO needs to consider whether service provisions are facilitating the implementation of adopted land use plans, or alternatively inducing growth in areas not intended to be urbanized.

The County is experiencing modest growth in resident population and the development of second homes. The County's population is expected to continue to increase especially if current trends continue with people retiring to the County from more urban centers in the State. The state of the overall economy, interest rates, and the retirement of the baby-boomer population will in part influence the rate in which this growth occurs.

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<sup>71</sup> California Government Code Section 56430. (a) (1)

Glenn County population history is shown in the table below and growth can be expected to continue at approximately the same rates.

<b>GLENN COUNTY POPULATION 2000 TO 2014</b>				
Year	Glenn County	Unincorporated Area	City of Willows	City of Orland
2000	26,453	13,952	6,220	6,281
2001	26,584	14,030	6,237	6,317
2002	26,702	14,157	6,218	6,327
2003	26,974	14,340	6,247	6,387
2004	27,210	14,529	6,244	6,437
2005	27,394	14,625	6,235	6,534
2006	27,628	14,647	6,174	6,807
2007	27,872	14,661	6,203	7,008
2008	28,066	14,695	6,210	7,161
2009	28,088	14,669	6,186	7,233
2010	28,120	14,671	6,164	7,285
2013	28,238	14,504	6,137	7,597
2014	27,955 <sup>72</sup>	14,516	6,154	7,683 <sup>73</sup>

### 9.1.2 MSR Determination on Population Projections

- 1-1) Although Glenn County is expected to increase in population there are adequate cemetery facilities in the County for the foreseeable future.

### 9.2 The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence<sup>74</sup>

**Purpose:** To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

#### 9.2.1 Disadvantaged Unincorporated Communities (DUCs)

SB 244 defines disadvantaged unincorporated community as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

In California Government Code Section 65302.10 (a) "Community" means an inhabited area within a city or county that is comprised of no less than 10 dwellings adjacent or in close proximity to one another.

#### 9.2.2 MSR Determination on DUCs

- 2-2) Since the cemetery districts cover the entire County of Glenn any DUCs in the County are included in a cemetery district.

<sup>72</sup> U.S. Census Bureau: State and County QuickFacts, Last Revised: Monday, 31-Aug-2015 13:02:29 EDT.

<sup>73</sup> State of California, Department of Finance, Population Estimate for January 1, 2013 and January 1, 2014, August 5, 2014.

<sup>74</sup> California Government Code Section 56430. (a) (2)

### 9.3 Capacity and Infrastructure for the Cemetery Districts

***Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.<sup>75</sup>***

#### 9.3.1 Capacity

The term infrastructure needs and deficiencies refers to the status of existing and planned public facilities and services and its relationship to the quality and levels of service that are, can, and need to be provided. Maintenance and improvements at cemeteries primarily involves access roads, water systems, fencing, and grounds maintenance including tree trimming.

#### 9.3.2 MSR Determinations on Capacity and Infrastructure

- 3-1) There are an adequate number of cemeteries in Glenn County.
- 3-2) There is an adequate capacity for future needs within the existing cemeteries.
- 3-3) The German Cemetery District is working to acquire additional land.

### 9.4 Financial ability of agencies to provide services<sup>76</sup>

***Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.***

#### 9.4.1 Financial ability of cemetery districts

An examination of financing constraints and opportunities includes an evaluation of issues that affect the cost and implementation of financing mechanisms or practices used to fund needed improvements and enhance revenue streams. Cost avoidance opportunities include those that eliminate unnecessary costs. Rate restructuring opportunities deal with positive rate impacts that will not adversely affect service quality or other factors.

#### 9.4.2 MSR Determinations on Finances

- 4-1) The Cemetery Districts are required to adopt a budget each year.
- 4-2) All the cemetery districts use the Glenn County Department of Finance to maintain funds and process claims.

<sup>75</sup> California Government Code Section 56430. (a)(3).

<sup>76</sup> California Government Code Section 56430. (a)(4)

- 4-3) Compared to urban areas the costs for burial in the Glenn County cemetery districts is reasonable.
- 4-4) Many districts use part-time and/or volunteer help where possible.
- 4-5) The best strategy for increasing income is for the districts to raise fees if needed. It would be difficult to increase property taxes for the operation of cemetery districts because a 2/3 vote in favor of the tax increase would be required.
- 4-6) The rates of the cemetery districts should be available in a published rate schedule such as that for the Orland Cemetery District shown above in this report.
- 4-7) All districts should consider the need for an endowment fee and other means of increasing revenue.

## 9.5 **Status of, and opportunities for, shared facilities**<sup>77</sup>

***Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.***

### 9.5.1 **Shared Facilities for Cemetery Districts**

Public service costs may be reduced if service providers develop strategies for sharing facilities and resources. Sharing facilities and utilizing excess capacity in another agency's service system works to avoid service duplications, reduces costs, and minimizes unnecessary resource consumption.

### 9.5.2 **MSR Determinations on Shared Facilities**

- 5-1) Many miles physically separate the cemetery locations and as a result the opportunity for sharing facilities is limited.
- 5-2) The German Cemetery District recommends that services be provided by the Orland Cemetery District or the Willows Cemetery District because those two districts have paid staff.
- 5-3) All six cemetery districts work with the Glenn County Department of Finance to manage funds and claims. The County is compensated for this service as part of the budget process.
- 5-4) Several districts work with the California Conservation Corps or the California Department of Corrections to get workers for maintenance projects.

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<sup>77</sup> California Government Code Section 56430. (a)(5)

## **9.6 Accountability for community service needs, including governmental structure and operational efficiencies<sup>78</sup>**

***Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.***

### **9.6.1 Governance**

LAFCO should consider the advantages and disadvantages of changes to government structure when conducting service reviews. Management Efficiencies refers to the organized provision of the highest quality public service with the lowest necessary expenditure of public funds. Local accountability and governance refers to public agency decision making and operational and management processes.

Cemetery districts were formed under various California legislative acts beginning in 1854. The State in 1909 enacted legislation that provided for the formation of public cemetery districts as they exist today with specific boundaries to maintain, operate, and acquire cemeteries for the burial needs of their communities.

The public cemetery districts act and operate under the California statutory law known as the Health and Safety Code, Division, Part 4, Public Cemetery Districts. Pursuant to Sections 9020-9031, the County Board of Supervisors may appoint three or five persons to serve as the Board of Trustees of each cemetery district. The Board of Supervisors may instead appoint itself as the Board of Trustees.

There does not appear to be an immediate need for the consolidation of the cemetery districts into one countywide cemetery district. The individual cemetery districts have respective funding sources, either property taxes or assessments, in place that are adequate to provide cemetery services. Also, the cemeteries are physically separated by many miles.

All of the public cemetery districts within Glenn County were formed under the laws of the State of California and are subject to and comply with state disclosure laws and the Brown Act. The Boards of Trustees are appointed, hold periodic meetings that are open to the public, adopt annual budgets, and have regular financial audits.

The public agencies providing cemetery services within the County provide adequate services to their respective geographic areas. The Boards of Trustees of the cemetery districts are appointed and should be commended for their volunteer contributions and efforts. The cemetery districts largely rely upon volunteer assistance plus some paid assistance for administration, maintenance and improvements.

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<sup>78</sup> California Government Code Section 56430. (a)(6).



### **9.6.2 MSR Determinations on Governance**

- 6-1) The cemetery districts are managed by each of the Board of Trustees with some support services provided by the County Department of Finance.
- 6-2) It would be better for districts which have Board meetings in private homes to work with another district or agency to have the meetings at a public location such as a fire station or school.
- 6-3) It is not necessary to change the governmental structure of the Glenn County cemetery districts at this time.
- 6-4) The districts vary in the size of the budget and staff but all the districts are run in the most efficient and economical way possible.
- 6-5) All of the cemetery districts are accountable because the County Department of Finance performs audits of the accounts.
- 6-6) The boards of directors are volunteers and donate their time and effort to maintain these districts and the service that the cemeteries provide to the public.
- 6-7) The board members are required to meet the requirements of the State Fair Political Practices Commission and to file a Form 700 Disclosure of Economic Interests each year.

## **10 CEMETERY DISTRICTS SPHERE OF INFLUENCE**

### **10.1 SOI Requirements**

#### **10.1.1 LAFCO's Responsibilities**

A Sphere of Influence is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each Sphere of Influence be updated not less than every five years as necessary, and §56430 provides that a Municipal Service Review shall be conducted in advance of the Sphere of Influence update.

#### **10.1.2 SOI Determinations**

In determining the Sphere of Influence for each local agency, LAFCO must consider and prepare a written statement of determinations with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open space lands
2. The present and probable need for public facilities and services in the area
3. The present capacity of public facilities and adequacy of public services which the agency provides, or is authorized to provide
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency
5. Present and probable need for public facilities and services of any disadvantaged unincorporated communities within the existing Sphere of Influence

#### **10.1.3 Possible Approaches to the SOI**

LAFCO may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

1) Coterminous Sphere:

A Coterminous Sphere means that the Sphere of Influence for a city or special district that is the same as its existing boundaries of the city or district.

2) Annexable Sphere:

A sphere larger than the agency's boundaries identifies areas the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) Detachable Sphere:

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere of influence.

4) Zero Sphere:

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) Consolidated Sphere:

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6) Limited Service Sphere:

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- a) The limited service provider is providing adequate, cost effective and efficient services
- b) The multi-service agency is the most logical provider of the other services
- c) There is no feasible or logical SOI alternative
- d) Inclusion of the territory is in the best interests of local government organization and structure in the area

Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to "establish the nature, location, and extent of any functions of classes of services provided by existing districts" recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

7) Sphere Planning Area:

LAFCO may choose to designate a sphere planning area to signal that it anticipates expanding an agency's SOI in the future to include territory not yet within its official SOI.

#### 10.1.4 SOI Update Process

LAFCO is required to establish SOIs for all local agencies and enact policies to promote the logical and orderly development of areas within the SOIs. Furthermore, LAFCO must update those SOIs every five years, as necessary. In updating the SOI, LAFCO is required to conduct a Municipal Service Review (MSR) and adopt related determinations.

LAFCO must notify affected agencies 21 days before holding a public hearing to consider the SOI and may not update the SOI until that hearing is closed. The LAFCO Executive Officer must issue a report including recommendations on the SOI amendment and update under consideration at least five days before the public hearing.

#### 10.1.5 SOI Amendments and CEQA

LAFCO has the discretion to limit SOI updates to those that it may process without unnecessarily delaying the SOI update process or without requiring its funding agencies to bear the costs of environmental studies associated with SOI expansions. Any local agency or individual may file a request for an SOI amendment. The request must state the nature of and reasons for the proposed amendment, and provide a map depicting the proposal.

LAFCO may require the requester to pay a fee to cover LAFCO costs, including the costs of appropriate environmental review under CEQA. LAFCO may elect to serve as lead agency for such a review, may designate the proposing agency as lead agency, or both the local agency and LAFCO may serve as co-lead agencies for purposes of an SOI amendment.

Local agencies are encouraged to consult with LAFCO staff early in the process regarding the most appropriate approach for the particular SOI amendment under consideration.

Certain types of SOI amendments are likely exempt from CEQA review. Examples are SOI expansions that include territory already within the bounds or service area of an agency, SOI reductions, zero SOIs and coterminous SOI's. SOI expansions for limited purpose agencies that provide services (e.g., fire protection, levee protection, cemetery, and resource conservation) needed by both rural and urban areas are typically not considered growth-inducing and are likely exempt from CEQA. Similarly, SOI expansions for districts serving rural areas (e.g., irrigation water) are typically not considered growth inducing.

Remy et al. write:

“In *City of Agoura Hills v. Local Agency Formation Commission* (2d Dist.1988) 198 Cal.App.3d480, 493-496 [243 Cal.Rptr.740] (*City of Agoura Hills*), the court held that a LAFCO's decision to approve a city's sphere of influence that in most respects was coterminous with the city's existing municipal boundaries was not a “project” because such action did not entail any potential effects on the physical environment.”<sup>79</sup>

The Sphere of Influence for each Cemetery District in Glenn County will stay the same as the present boundary of the District. The current and planned development of properties within the proposed Spheres of Influence will require cemetery services as development occurs.

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<sup>79</sup> Remy, Michael H., Tina A. Thomas, James G. Moose, Whitman F. Manley, Guide to CEQA, Solano Press Books, Point Arena, CA, February 2007, page 111.

## **10.2 Present and Planned Land Uses in the Area, Including Agricultural and Open Space Lands**<sup>80</sup>

### **10.2.1 County General Plan**

The 1993 Glenn County General Plan states the following:

*The general plan should serve as a useful guide for local decision-making. In addition to meeting the requirements of State law, there is also a "common sense" standard that provides for the general plan to focus on issues of greatest local concern. In Glenn County, those issues include growth, adequacy of public services and facilities, preservation of agricultural land, and economic development.*

*County decision makers, staff and the General Plan Citizens Advisory Committee examined a number of growth and development scenarios for Glenn County as a part of the general plan development process. These scenarios have focused on implications for natural resources, public safety and community development. From this process, a potential future for Glenn County has been identified and reflected in the preferred alternative.*

*Glenn County's assets and heritage will be protected and preserved while providing for growth and development. County and special district supplied services will be upgraded to meet the demand generated by new development, and new development will be called upon to meet its fair share of service expansion costs.*<sup>81</sup>

Cemeteries take up a relatively small amount of land and are compatible with most other land uses. There is no conflict with the cemeteries and the Glenn County General Plan and Zoning.

### **10.2.2 SOI Determinations Present and Planned Land Use**

- 1-1] The cemeteries will not conflict with planned land uses shown in the Glenn County General Plan and Zoning Code.

<sup>80</sup> California Government Code Section 56425 (e)(1)

<sup>81</sup> [http://gcplanupdate.net/\\_documents/docs/VOLUME%20I-POLICIES-1.pdf](http://gcplanupdate.net/_documents/docs/VOLUME%20I-POLICIES-1.pdf)

### **10.3 Present and Probable Need for Public Facilities and Services in the Area<sup>82</sup>**

#### **10.3.1 Service Need**

There is a need for the services provided by the cemetery districts. The County should support the cemetery districts as much as possible. The County should recognize the volunteer efforts of the board members and others who assist the cemetery districts. The County departments should continue to assist the cemetery districts in completing the necessary tasks and forms to comply with State Laws.

#### **10.3.2 SOI Determinations for Facilities and Services**

2-1] All cemetery districts are needed and the cemeteries should be maintained.

### **10.4 Present Capacity of Public Facilities and Adequacy of Public Services<sup>83</sup>**

#### **10.4.1 Facilities and Capacity**

The facilities of the cemetery districts are adequate. The capacity of the districts depends on financial stability.

#### **10.4.2 SOI Determinations for Public Facilities Present and Future Capacity**

3-1] The present capacity of the cemetery districts is adequate to provide cemetery services within the Sphere of Influence territory for each district.

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<sup>82</sup> California Government Code Section 56425 (e)(2)

<sup>83</sup> California Government Code Section 56425 (e)(3)

## **10.5 Social or Economic Communities of Interest<sup>84</sup>**

### **10.5.1 Glenn County**

The cemetery districts of Glenn County and the various cemeteries that they maintain represent the history of the County. As long as there are sufficient volunteers for the job of district director the cemetery districts should be maintained with the existing boundaries.

### **10.5.2 SOI Determinations for Social or Economic Communities of Interest**

4-1] The Sphere of Influence for each cemetery district should remain the same as the district boundaries.

## **10.6 Disadvantaged Unincorporated Community Status<sup>85</sup>**

### **10.6.1 Disadvantaged Unincorporated Communities**

Senate Bill 244 was a significant piece of LAFCO related legislation passed in 2011. This bill required LAFCO to make determinations regarding “Disadvantaged Unincorporated Communities” (DUCs). Disadvantaged Unincorporated Communities are defined as inhabited territory that constitutes all or a portion of a community with an annual median household income that is less than 80 percent of the statewide annual household income (MHI).

State law requires identification and analysis of service issues within DUCs as part of municipal service reviews (MSRs) and sphere of influence (SOI) reviews. State law also places restrictions on annexations to cities if the proposed annexation is adjacent to a DUC.

A Section of SB 244-now codified as Government Code Section 56375(a) (8)-impacts proposals to LAFCO to annex unincorporated territory into cities. This provision of the law imposes restrictions on the approval of city annexations greater than 10 acres where there is a DUC contiguous to the area of the proposed annexation. With some exceptions, LAFCO is prohibited from approving such an annexation unless an application to annex the DUC has also been filed.

### **10.6.2 Disadvantaged Unincorporated Community Status**

5-1] All communities are included in a cemetery district in Glenn County.

<sup>84</sup> California Government Code Section 56425 (e)(4)

<sup>85</sup> California Government Code Section 56425 (e)(5)

## ABBREVIATIONS

<b>AB</b>	Assembly Bill
<b>Brown Act</b>	Ralph M. Brown Act (California Government Code Sections 54950 <i>et seq.</i> )
<b>CCC</b>	California Conservation Corps
<b>CD</b>	Cemetery District
<b>CEQA</b>	California Environmental Quality Act
<b>CIP</b>	Capital Improvement Plan
<b>CKH Act</b>	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
<b>DUCs</b>	Disadvantaged Unincorporated Communities
<b>ER</b>	Employer Responsibility
<b>FY</b>	Fiscal Year
<b>GRSM</b>	Golden State Risk Management Authority
<b>HOPTR</b>	Homeowners Property Tax Relief
<b>I.O.O.F.</b>	International Order of Odd Fellows
<b>LAFCO</b>	Local Agency Formation Commission
<b>MSR</b>	Municipal Service Review
<b>OPR</b>	Office of Planning and Research
<b>SB</b>	Senate Bill
<b>SOI</b>	Sphere of Influence



## DEFINITIONS

**California Environmental Quality Act (CEQA):** A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

**Community Facilities District:** Under the Mello-Roos Community Facilities Act of 1982 (Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

**Impact Fee:** A fee, also called a development fee, levied on the developer of a project by a county, or other public agency as compensation for otherwise-unmitigated impacts the project will produce. California Government Code Section 66000, et seq., specifies that development fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged. To lawfully impose a development fee, the public agency must verify its method of calculation and document proper restrictions on use of the fund.

**Infrastructure:** Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

**Land Use Classification:** A system for classifying and designating the appropriate use of properties.

**Leapfrog Development;** New development separated from existing development by substantial vacant land.

**Local Agency Formation Commission (LAFCO):** A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCO is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCO members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

**Mello-Roos Bonds:** Locally issued bonds that are repaid by a special tax imposed on property owners within a community facilities district established by a governmental entity. The bond proceeds can be used for public improvements and for a limited number of services. Mello-Roos Bonds are named after the program's legislative authors.

**Ordinance:** A law or regulation set forth and adopted by a governmental authority.

**Proposition 13:** (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Proposition 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.<sup>86</sup>

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<sup>86</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

**Proposition 218:** (Article XIID of the California Constitution) This proposition, named "The Right to Vote on Taxes Act", filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218 states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.<sup>87</sup>

**Ranchette:** A single dwelling unit occupied by a non-farming household on a parcel of 2.5 to 20 acres that has been subdivided from agricultural land.

**Sphere of Influence (SOI):** The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

**Urban:** Of, relating to, characteristic of, or constituting a city. Urban areas are generally characterized by moderate and higher density residential development (i.e., three or more dwelling units per acre), commercial development, and industrial development, and the availability of public services required for that development, specifically central water and sewer service, an extensive road network, public transit, and other such services (e.g., safety and emergency response). Development not providing such services may be "non-urban" or "rural". CEQA defines "urbanized area" as an area that has a population density of at least 1,000 persons per square mile (Public Resources Code Section 21080.14(b)).

**Urban Services:** Utilities (such as water, gas, electricity, and sewer) and public services (such as police, fire protection, schools, parks, and recreation) provided to an urbanized or urbanizing area.

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<sup>87</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

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## PREPARERS

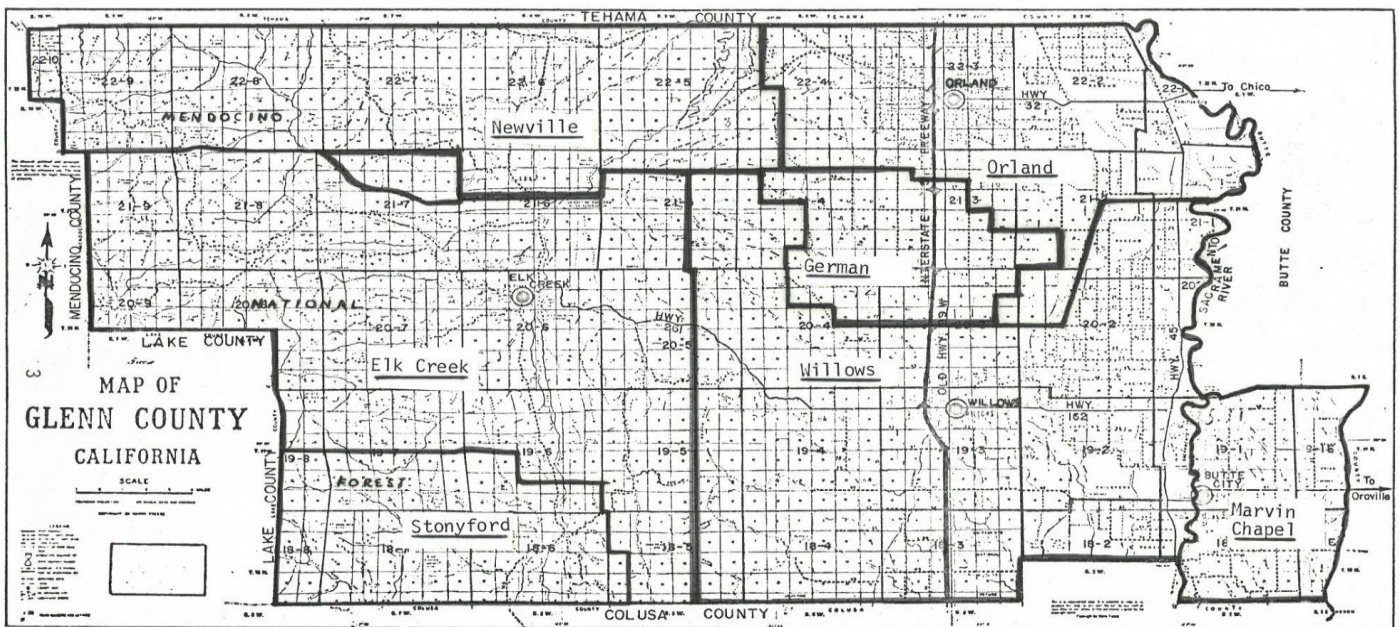
Christy Leighton, Planning Consultant  
555 E. Willow Street, Willows CA 95988  
Email: [christyleighton@sbcglobal.net](mailto:christyleighton@sbcglobal.net), Phone: 530-934-4597

Janet Wackerman, Planning Consultant  
19405 Newville Road, Orland CA 95963

Andy Popper, Associate Planner  
Glenn County Planning and Public Works Agency  
777 N. Colusa Street  
Willows, CA 95988

Adele Foley, Glenn LAFCO Executive Officer  
505 E. Sycamore Street  
Willows, CA 95988  
Email [executiveofficer@glennlafco.com](mailto:executiveofficer@glennlafco.com) Phone: 530-519-1210

GLENN LAFCO  
CEMETERY DISTRICTS  
MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE



CEMETERY DISTRICTS  
GLENN COUNTY