

**MUNICIPAL SERVICE REVIEW  
AND  
SPHERE OF INFLUENCE UPDATE  
FOR  
COLUSA COUNTY CEMETERY DISTRICTS**



**LOCAL AGENCY FORMATION COMMISSION  
Of Colusa County**

**Adopted  
December 6, 2007  
Resolution 2007-0009  
Resolution 2007-0010**

## **TABLE OF CONTENTS**

<b>1.</b>	<b>SUMMARY</b>	<b>1</b>
<b>2.</b>	<b>INTRODUCTION</b>	<b>2</b>
<b>3.</b>	<b>ANTELOPE-BLACK MOUNTAIN CEMETERY DISTRICT</b>	<b>5</b>
<b>4.</b>	<b>ARBUCKLE CEMETERY DISTRICT</b>	<b>6</b>
<b>5.</b>	<b>COLLEGE CITY CEMETERY DISTRICT</b>	<b>8</b>
<b>6.</b>	<b>COLUSA CEMETERY DISTRICT</b>	<b>10</b>
<b>7.</b>	<b>CYPRESS HILL CEMETERY DISTRICT</b>	<b>12</b>
<b>8.</b>	<b>GRAND ISLAND CEMETERY DISTRICT</b>	<b>14</b>
<b>9.</b>	<b>MAXWELL CEMETERY DISTRICT</b>	<b>16</b>
<b>10.</b>	<b>PRINCETON CEMETERY DISTRICT</b>	<b>18</b>
<b>11.</b>	<b>STONYFORD-INDIAN VALLEY CEMETERY DISTRICT</b>	<b>20</b>
<b>12.</b>	<b>WILLIAMS CEMETERY DISTRICT</b>	<b>22</b>
<b>13.</b>	<b>COLUSA CEMETERY DISTRICTS MSR</b>	<b>24</b>
<b>14.</b>	<b>CEMETERY DISTRICTS SOI</b>	<b>28</b>
	<b>COLUSA COUNTY CEMETERY DISTRICTS COMPARISON TABLE</b>	<b>30</b>
	<b>ABBREVIATIONS</b>	<b>30</b>
	<b>REFERENCES</b>	<b>31</b>
	<b>MAP</b>	<b>32</b>

## 1. SUMMARY

Local Agency Formation Commissions (LAFCO) 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 Colusa County and updates the SOI for the ten public cemetery districts as follows:

1. Antelope-Black Mountain Cemetery District
2. Arbuckle Cemetery District
3. College City Cemetery District
4. Colusa Cemetery District
5. Cypress Hill Cemetery District

6. Grand Island Cemetery District
7. Maxwell Cemetery District
8. Princeton Cemetery District
9. Stonyford-Indian Valley Cemetery District
10. Williams Cemetery District

There are private cemeteries within Colusa County<sup>1</sup> but they are not part of this service review. These include the following cemeteries:

1. Calmes Cemetery
2. Catholic Holy Cross Cemetery
3. Goad Cemetery
4. Johns Cemetery (North of Dunnigan, east of I-5)
5. Leesville Cemetery (South of Ladoga, west of Williams)
6. Pryor Grave (east of Lodoga)

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



Figure 1: Sacramento River near Colusa, California

<sup>1</sup> [www.cagenweb.com/colusa/cemetery](http://www.cagenweb.com/colusa/cemetery). August 21, 2007

## **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 districts, or cities.

LAFCO in Colusa 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-Nisbet 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 and 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, 2008; 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 the Final Guidelines in August of 2003.

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. Infrastructure needs or deficiencies;
2. Growth and population projections;
3. Financing constraints and opportunities;
4. Cost avoidance opportunities;
5. Opportunities for rate restructuring;
6. Opportunities for shared facilities;
7. Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers;
8. Evaluation of management efficiencies;
9. Local accountability and governance.

## **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 four factors:

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; and
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.

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. ANTELOPE-BLACK MOUNTAIN CEMETERY DISTRICT

The Antelope-Black Mountain Cemetery District is inactive. The contact for this District is the Colusa County Auditor's Office.<sup>2</sup> The Antelope-Black Mountain Cemetery District has one cemetery (Assessor's Parcel No. 11-150-016)<sup>3</sup>, one acre in size located one half mile northwest of Sites. The land for the Cemetery was donated by John Sites but is still owned by the Sites Family.



Figure 2. Old barn

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<sup>2</sup> Colusa County Auditor's Office, Janet Dawley, 530-458-0416, August 20, 2007.

<sup>3</sup> Colusa County Assessor, August 24, 2007  
Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

#### **4. ARBUCKLE CEMETERY DISTRICT**

##### **4.1 Arbuckle Cemetery District Location**

The Arbuckle Cemetery District is located just north of the Yolo County line, adjacent and west of Arbuckle. The District was organized on September 6, 1927. The Cemetery was operated starting in 1890.<sup>4</sup>

##### **4.2 Arbuckle Cemetery District Facilities**

The Arbuckle Cemetery (Assessor's Parcel No. 18-280-021)<sup>5</sup> is located north of Arbuckle with access to Bailey Road and Wood Road. The Cemetery is seventeen acres in size with 10 acres developed for grave sites and seven acres reserved for the future. The Cemetery has a fence, lawn, and graveled roadways. There are 1,500 used plots and 2,500 vacant plots available.<sup>6</sup>

The Cemetery is divided into two deeded parcels, one from the International Order of Odd Fellows (IOOF), the other from the Roman Catholic Church. The sale of lots is handled by each organization. The District maintains perpetual care and loans flower vases when requested.<sup>7</sup>

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<sup>4</sup> County of Colusa, "Special District Audits Fiscal Year 2005-2006."

<sup>5</sup> Colusa County Assessor, August 24, 2007.

<sup>6</sup> Arbuckle Cemetery District, Director John Lauppe, (530) 476-2812, August 13, 2007, August 15, 2007.

<sup>7</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

#### **4.3 Arbuckle Cemetery District Board of Directors**

Contact information for the Arbuckle Cemetery District is as follows:

Arbuckle Cemetery District  
PO Box 689  
Arbuckle, CA 95912

Arbuckle Cemetery District Board members are as follows:

- |                     |                              |
|---------------------|------------------------------|
| 1. Walter Foster    | (530) 624-1704               |
| Term                | 6/30/07-6/30/11              |
| 2. Anthony DeMarchi | (530) 330-1743               |
| Term                | 6/30/05-6/30/09              |
| 3. John Lauppe      | (530) 476-2812               |
| Term                | 6/30/05-6/30/09 <sup>8</sup> |

The Board meets regularly on the second Monday of each month at the Arbuckle Public Utilities District office. The District shares the services of the secretary with the Arbuckle Public Utilities District.<sup>9</sup>

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<sup>8</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: (530)-458-0508, email: [cocolusa@countyofcolusa.org](mailto:cocolusa@countyofcolusa.org)

<sup>9</sup> Arbuckle Cemetery District, Director John Lauppe, (530) 476-2812, August 13, 2007, August 15, 2007.



#### **4.4 Arbuckle Cemetery District Finances**

##### **4.4.1 Arbuckle Cemetery District Budget**

The expenditures for 2004-2005 were \$57,472. The adopted budget for 2006-2007 was \$59,498.<sup>10</sup> In fiscal year 2005-2006, the District spent \$25,723 on salaries and benefits. Insurance was purchased from Golden State Risk Management Authority for \$1,970. Utilities, fuel and maintenance are the major expenses.

Revenue from taxes was \$53,149 for fiscal year 2005-2006. Revenue from grave services and sale of lots and graves was slightly over \$12,000.

On June 30, 2006, the District had \$123,198 on deposit with the County Treasurer, an increase from the previous year which was \$105,190.<sup>11</sup> This could be considered a large reserve in comparison to the expenses of the District. A Capital Improvement Plan available to the public would help to generate public confidence in the District.

##### **4.4.2 Arbuckle Cemetery District Taxes**

As required by the passage of Proposition 13 on June 5, 1978, each district shares proportionately in the total property tax collected in Colusa County. During fiscal year 2005-2006, the Arbuckle Cemetery District received 0.2676% of secured taxes generated by the Countywide rate.<sup>12</sup>

##### **4.4.3 Arbuckle Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>13</sup>



Figure 3. Arbuckle Community Church

<sup>10</sup> Colusa County, "Final Budget, June 30, 2007."

<sup>11</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

<sup>12</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>13</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **5. COLLEGE CITY CEMETERY DISTRICT**

### **5.1 College City Cemetery District Location**

The College City Cemetery District is located east of Arbuckle. The Cemetery District was established on August 7, 1927, but the cemetery was started in 1875.<sup>14</sup>

### **5.2 College City Cemetery District Facilities**

The Cemetery is located just north of College City on Main Street. The Cemetery consists of approximately ten acres with fence, lawn, partly graveled roads, and a storage building. The District owns the following Assessor's Parcels: 22-043-001,22-071-007,22-100-032,22-100-087,22-160-030.<sup>15</sup>

The Cemetery District has one part-time employee, paid \$1,000 per month. There are at least two vacant acres available for future grave sites.<sup>16</sup>

### **5.3 College City Cemetery District Board of Directors**

Contact information for the College City Cemetery District is as follows:

College City Cemetery District  
PO Box 1430  
Arbuckle, CA 95912

College City Cemetery District Board members are as follows:

1. Rebecca Myers, Sec.  
(530) 476-2710  
Term ending 5/31/08
2. Gary Cain, Ch.  
(530) 476-2001  
Term ending 4/29/10
3. John Martin  
(530) 476-3398  
Term ending 6/30/09
4. Carol Cain  
(530) 476-2001  
Term ending 6/07/11
5. Carolee Ornbaun  
(530) 908-7423  
Term ending 7/07/11<sup>17</sup>

Board meetings are held on the second Wednesday of the month, every two

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<sup>14</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>15</sup> Colusa County Assessor, August 24, 2007.

<sup>16</sup> College City Cemetery District, Director Carol Cain, (530) 476-2001 October 16, 2007.  
Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

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<sup>17</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: [cocolusa@countyofcolusa.org](mailto:cocolusa@countyofcolusa.org)

months at the Board member's homes.<sup>18</sup>  
Minutes are kept for each meeting.<sup>19</sup>

#### **5.4 College City Cemetery District Finances**

##### **5.4.1 College City Cemetery District Budget**

The expenses of the College City Cemetery District in 2004-2005 were \$22,145. The approved budget for 2006-07 was \$20,932.<sup>20</sup> In 2005-2006 the District received \$28,068 from taxes and less than \$2,000 from grave services and sale of plots and graves.

The District spent \$12,084 on salaries and benefits. The District is insured through Unigard Insurance Company for \$25.00. Utilities and maintenance are other main expenses.

On June 30, 2006, the District had \$48,718 on deposit with the County Treasurer. On May 5, 1982, the Church of Christ donated \$12,188 to the Cemetery District to establish a trust fund for a maintenance building and sprinklers. The fund balance on June 30, 2006, was \$8,469.<sup>21</sup>

##### **5.4.2 College City Cemetery District Taxes**

Effective July 1, 1978, each special district shares in the total property taxes collected based on the previous tax rate. During fiscal year 2005-2006, the College City Cemetery District received 0.1405% of the secured taxes generated by the Countywide rate.<sup>22</sup>

##### **5.4.3 College City Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>23</sup>



Figure 4. Land near College City California

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<sup>18</sup> College City Cemetery District, Director Carol Cain, (530)476-2001, October 16, 2007.

<sup>19</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>20</sup> Colusa County, "Final Budget, June 30, 2007."

<sup>21</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

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<sup>22</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>23</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **6. COLUSA CEMETERY DISTRICT**

### **6.1 Colusa Cemetery District Location**

The Colusa Cemetery District is located along the Sacramento River and includes the City of Colusa. The District was organized as the Colusa Cemetery District on July 16, 1923.<sup>24</sup> The Cemetery was started in the 1870's.

### **6.2 Colusa Cemetery District Facilities**

The Colusa Cemetery (Assessor's Parcel No. 15-330-015)<sup>25</sup> is located one half mile West of Colusa on Wilson Avenue. The cemetery has fences, black-top roads, lawns, and buildings. There is a 1,000 gallon water tank, a well with a 15 horsepower pump and various small tools and equipment.

The District has approximately 9,944 spaces used and 9,005 spaces sold. There are 939 spaces available for sale according to Office Manager Polly A. Billeci.<sup>26</sup>

### **6.3 Colusa Cemetery District Board of Directors**

Contact information for the Colusa Cemetery District is as follows:

Colusa Cemetery District  
1974 Wilson Avenue  
Colusa, CA 95932  
Office: (530) 458-2650  
Office Manager: Polly Billeci

Colusa Cemetery District Board members are as follows:

1. Bonita Peterson  
(530) 458-4279  
Term ending 11/28/09
2. George Sandridge, Ch.  
(530) 458-2208  
Term ending 11/28/09
3. Linda Womble  
(530) 458-8909  
Term ending 11/28/09
4. Lauretta Johnson  
(530) 458-2867  
Term ending 11/26/07
5. Eva Meraz-Robey, Vice-Ch.  
(530) 458-5963  
Term ending 11/26/07<sup>27</sup>

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<sup>24</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>25</sup> Colusa County Assessor, August 24, 2007.

<sup>26</sup> Colusa Cemetery District, Polly A. Billeci, Office Manager, August 20, 2007.

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<sup>27</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, E-Mail: cocolusa@countyofcolusa.org

## **6.4 Colusa Cemetery District Finances**

### **6.4.1 Colusa Cemetery District Budget**

The expenses for the Colusa Cemetery District in 2004-2005 were \$115,083. The adopted budget for 2006-2007 was \$153,270.<sup>28</sup> The District received \$106,282 in taxes for fiscal year 2005-2006. The District received over \$36,000 from various grave and vault sales and services.

The District spent \$103,394 on salaries and benefits. The District is insured by the Golden State Risk Management Authority for \$3,862. Major expenses are fuel, utilities and maintenance.

The District had \$155,534 on deposit with the County Treasurer on June 30, 2006. The District also has an account at U.S. Bancorp Investments, Inc., with a balance of \$105,233.<sup>29</sup>

### **6.4.2 Colusa Cemetery District Taxes**

The Colusa Cemetery District receives 0.5264 % of the property taxes generated by the Countywide rate, based on the provisions of Proposition 13 which was enacted on June 6, 1978.<sup>30</sup>

### **6.4.3 Colusa Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>31</sup>



Figure 5. Old Colusa river scene

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<sup>28</sup> Colusa County, "Final Budget, June 30, 2007."

<sup>29</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>30</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

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<sup>31</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **7. CYPRESS HILL CEMETERY DISTRICT**

### **7.1 Cypress Hill Cemetery District Location**

The Cypress Hill Cemetery District is located south of Stonyford in the Lodoga area. The District was formed on July 26, 1923. The Cemetery was started in 1877 at what is now East Park Reservoir. In 1910 the remains were moved to the present site.

### **7.2 Cypress Hill Cemetery District Facilities**

The Cypress Hill Cemetery (Assessor's Parcel No. 10-280-025)<sup>32</sup> is located on the Lodoga-Stonyford Road one half mile west of Lodoga and is three acres in size. One and one half acres of the cemetery are undeveloped.<sup>33</sup>

The grounds are gravel soil with trees and shrubs and are maintained by part-time help. The local residents and relatives of the deceased open and close the graves as needed and provide their own markers. The District Clerk makes a record of each burial.

### **7.3 Cypress Hill Cemetery District Board of Directors**

Contact information for the Cypress Hill Cemetery District is as follows:

Cypress Hill Cemetery District  
2766 Lodoga-Stonyford Road  
Stonyford, CA 95979

Cypress Hill Cemetery District Board members are as follows:

1. Ted Hackelberg, Sec.  
(530) 936-3046  
Term: 7/01/05/-6/30/09

2. Ralph Minto  
(530) 963-3322  
Term: 7/01/05/-6/30/09

3. Conella B. Edgerly, Sr.  
(530) 963-3495  
Term: 7/01/04/-3/06/08<sup>34</sup>

The Board of Directors has periodic meetings every two months at the home of a director.

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<sup>32</sup> Colusa County Assessor, August 24, 2007.

<sup>33</sup> Cypress Hill Cemetery District, Director Conella Edgerly, (530) 963-3495, August 13, 2007.

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<sup>34</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: cocolusa@countyofcolusa.org

## **7.4 Cypress Hill Cemetery District Finances**

### **7.4.1 Cypress Hill Cemetery District Budget**

The expenditures in 2004-2005 were \$2,635. The adopted budget for 2006-2007 was \$2,800.<sup>35</sup> The District spent \$2,861 in fiscal year 2005-2006, primarily for maintenance of grounds. The District carries no insurance.

The District had \$1,857 on deposit with the County Treasurer on June 30, 2006.

### **7.4.2 Cypress Hill Cemetery District Taxes**

The Cypress Hill Cemetery District received 0.0124% of secured taxes generated by the Countywide rate based on the requirements of Proposition 13. The District received \$2,471 in taxes for fiscal year 2005-2006.

### **7.4.3 Cypress Hill Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>36</sup>

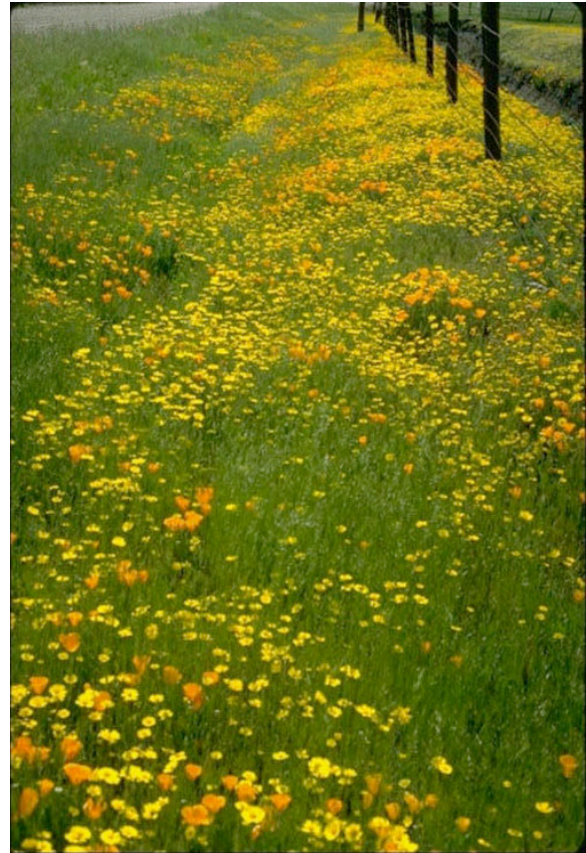


Figure 6. Roadside flowers Colusa County

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<sup>35</sup> Colusa County, "Final Budget, June 30, 2007."

<sup>36</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10



## **8. GRAND ISLAND CEMETERY DISTRICT**

### **8.1 Grand Island Cemetery District Location**

The Grand Island Cemetery District is located in the southeastern part of Colusa County, along the Sacramento River. The District was organized on May 8, 1924. The Cemetery was started in 1866.

### **8.2 Grand Island Cemetery District Facilities**

The Grand Island Cemetery (Assessor's Parcel No. 19-02-005)<sup>37</sup> is located one half mile west of State Highway 45 on the south side of Dry Slough Road. The Cemetery is 3.35 acres in size.<sup>38</sup> The Cemetery includes a fence, lawn and graveled roads. Eight hundred fifty six graves are used, eighty graves are available for purchase. There are an undetermined number of graves which have been purchased but are vacant.<sup>39</sup>

The District employs a caretaker for the cemetery.

### **8.3 Grand Island Cemetery District Board of Directors**

Contact Information for the Grand Island Cemetery District is as follows:

Grand Island Cemetery District  
PO Box 131  
Grimes CA 95950

Grand Island Cemetery District Board members are as follows:

1. Tom Gross  
(530) 437-2468  
Term: 7/1/05-6/30/10
2. Fred Durst, Chair  
(530) 437-2263  
Term: 7/1/04-6/30/08
3. Mark Morris  
(530) 437-2545  
Term: 7/1/06-6/30/09<sup>40</sup>

### **8.4 Grand Island Cemetery District Finances**

#### **8.4.1 Grand Island Cemetery District Budget**

The expenses for 2004-2005 were \$21,723 and the approved budget for 2006-07 was \$21,240.<sup>41</sup> The District spent \$13,937 on salaries and benefits in 2005-2006. Utilities and maintenance were the major expenses. The District is insured by Unigard Insurance for \$1,169.

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<sup>37</sup> Colusa County Assessor, August 24, 2007.

<sup>38</sup> Colusa County Assessor, August 24, 2007.

<sup>39</sup> Grand Island Cemetery District Director Fred Durst, (530) 437-2263 August 13 and 14, 2007.

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<sup>40</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: [cocolusa@countyofcolusa.org](mailto:cocolusa@countyofcolusa.org)

<sup>41</sup> Colusa County, "Final Budget, June 30, 2007."



On June 30, 2006, the District had \$40,617 on deposit with the County Treasurer.

#### **8.4.2 Grand Island Cemetery District Taxes**

The Grand Island Cemetery District receives 0.0662% of secured taxes generated by the Countywide rate according to the requirements of Proposition 13. The District received \$13,212 from taxes in 2005-2006. Revenue from grave services and sales of lots was \$2,610.

#### **8.4.3 Grand Island Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>42</sup>



Figure 7. Colusa Bypass

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<sup>42</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

## **9. MAXWELL CEMETERY DISTRICT**

### **9.1 Maxwell Cemetery District Location**

The Maxwell Cemetery District is located around the community of Maxwell in Colusa County. The Maxwell Cemetery District was started April 18, 1923. The Cemetery was opened in 1880.<sup>43</sup>

### **9.2 Maxwell Cemetery District Facilities**

The Maxwell Cemetery (Assessor's Parcel No. 11-270-058)<sup>44</sup> is located three quarters of a mile west of Maxwell at the northeast corner of Sutton Road and the Maxwell-Sites Highway. The Cemetery has fences, lawns, and oil and gravel roads. In 2000-2001, four wrought-iron gates were installed at the entrances of the Cemetery. A sprinkler system was installed. The Cemetery is eight acres in size with approximately 2,500 filled plots and 1,800 grave sites available in the new section.<sup>45</sup>

The District has one permanent employee and one temporary employee.

### **9.3 Maxwell Cemetery District Board of Directors**

The contact information for the Maxwell Cemetery District is as follows:

Maxwell Cemetery District  
PO Box 201  
Maxwell, CA 95955

Maxwell Cemetery District Board members are as follows:

1. William Barrett, Jr.  
(530) 438-2364  
Term: 7/01/04-6/30/08
2. Kerry S. Reckers  
(530) 438-2076  
Term: 7/01/05-7/04/11
3. Maria Carrancho  
(530) 438-2518  
Term: 7/01/07-6/30/11<sup>46</sup>

The Board of Directors meets the second Wednesday of each month at 7:30 p.m. at the Maxwell Library on Oak Street in Maxwell. Minutes are prepared for each meeting. The District has an office at the Library.

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<sup>43</sup> County of Colusa, "Special District Audits Fiscal Year 2005-2006."

<sup>44</sup> Colusa County Assessor, August 24, 2007.

<sup>45</sup> Maxwell Cemetery District, Director Kerry Reckers, (530) 438-2076, August 13, 2007.

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<sup>46</sup>Colusa County Board of Supervisors Clerk, Yolanda Tirado, Phone: 530-458-0508, E-Mail: cocolusa@countyofcolusa.org

## **9.4 Maxwell Cemetery District Finances**

### **9.4.1 Maxwell Cemetery District Budget**

The expense in 2004-05 was \$48,978 and the proposed budget for 2006-07 was \$46,039.<sup>47</sup> In 2005-06 the District spent \$29,244 on salaries and benefits. The District was insured by Golden State Risk Management Authority for \$753. Fuel, utilities and maintenance were other major expenses.

On June 30, 2006, the Maxwell Cemetery District had \$18,204 on deposit with the County Treasurer.

### **9.4.2 Maxwell Cemetery District Taxes**

The Maxwell Cemetery District received 0.1062% of the property taxes generated by the Colusa countywide rate. The District received \$21,255 in tax revenue for 2005-2006. Grave services and sales generated almost \$5,000 in 2005-2006. Donations were \$5,655 for 2005-2006.

### **9.4.3 Maxwell Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>48</sup>



Figure 8. Sacramento Valley

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<sup>47</sup> Colusa County, "Final Budget, June 30, 2007."  
Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

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<sup>48</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **10. PRINCETON CEMETERY DISTRICT**

### **10.1 Princeton Cemetery District Location**

The Princeton Cemetery District is located in the northeast corner of Colusa County along the Sacramento River. The Princeton Cemetery District was started on July 3, 1923 but the Cemetery was started in 1850.<sup>49</sup>

### **10.2 Princeton Cemetery District Facilities**

The Princeton Cemetery District has a two acre cemetery (Assessor's Parcel No. 12-330-006) one-half mile west of Princeton on the north side of the Norman Road.<sup>50</sup> The Cemetery has a fence, lawn, and graveled road. There are 338 vacant plots.<sup>51</sup>

### **10.3 Princeton Cemetery District Board of Directors**

Contact Information for the Princeton Cemetery District is as follows:

Princeton Cemetery District  
PO Box 238,  
Princeton CA 95970

Princeton Cemetery District Board members are as follows:

1. Jane Dell, Sec.  
(530) 439-2442  
Term: 7/28/06-7/27/10
2. Vacant
3. Jim Johnson, Ch.  
(530) 439-2276  
Term: 7/28/05-7/27/09<sup>52</sup>

The Board of Directors meets as needed in the home of a Board member.

### **10.4 Princeton Cemetery District Finances**

#### **10.4.1 Princeton Cemetery District Budget**

The expenses for the Princeton Cemetery District were \$10,065 in 2004-05 and the adopted budget for 2006-07 was \$11,500.<sup>53</sup> The District spent \$8,697 on salaries and benefits in 2005-06. On June 30, 2007, the District had a deficit cash balance of \$237 with the County Treasurer.

#### **10.4.2 Princeton Cemetery District Taxes**

The Princeton Cemetery District received 0.0480% of the property taxes generated by the Colusa countywide tax rate according to the requirements of Proposition 13. The District received \$9,795 in taxes in 2005-06. Sales of lots generated \$1,300.

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<sup>49</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>50</sup> Colusa County Assessor, August 24, 2007.

<sup>51</sup> Princeton Cemetery District, Director Jim Johnson, August 17, 2007.

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<sup>52</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: cocolusa@countyofcolusa.org

<sup>53</sup> Colusa County, "Final Budget, June 30, 2007."

### 10.4.3 Princeton Cemetery District Audit

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>54</sup>



Figure 9. Walnut grove

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<sup>54</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **11. STONYFORD-INDIAN VALLEY CEMETERY DISTRICT**

### **11.1 Stonyford-Indian Valley Cemetery District Location**

The Stonyford-Indian Valley Cemetery District is located in northwestern Colusa County near the town of Stonyford. The District was organized on August 8, 1922.<sup>55</sup>

### **11.2 Stonyford-Indian Valley Cemetery District Facilities**

The District has a 4.8 acre Cemetery (Assessor's Parcel No. 10-050-015)<sup>56</sup> and a columbarium located one and one half miles west of Stonyford on the south side of Fouts Springs Road. The Cemetery is fenced with special deer deterrent strips on top of the fence. The grounds are graveled and maintained by part-time help for seven months during the year.<sup>57</sup>

There is a pump house with a one horsepower pressure pump on the grounds. In 1997-98 one acre of land was donated on the east side of the Cemetery. In 1999-2000, a pavilion was built at a cost of \$11,762. In 2004-2005 a shop building was constructed at a cost of \$50,000 and two water tanks plus a control system were constructed at a cost of \$4,000.<sup>58</sup>

There are approximately 1,500 grave sites available in the new part of the

cemetery along with 100 sites available in the old part of the cemetery and 200 sites in the Catholic Cemetery.

The District does not charge for the grave sites for community members or their family members. A space in the columbarium costs \$225.<sup>59</sup>

### **11.3 Stonyford-Indian Valley Cemetery District Board of Directors**

Contact information for the Stonyford-Indian Valley Cemetery District is as follows:

Stonyford-Indian Valley  
Cemetery District  
PO Box 98  
Stonyford, CA 95979

Stonyford-Indian Valley Cemetery  
District Board members are as follows:

1. Alfred Gaddini  
(530) 963-3088  
Term expires 8/04/07
2. Bernell "Bernie" Huttman  
(530) 963-3236  
Term expires 6/30/08
3. Joe Williams, Ch.  
(530) 963-3438  
Term expires 10/9/10<sup>60</sup>

The Board of Directors meets every two months at the Fire Hall in Stonyford.

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<sup>55</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>56</sup> Colusa County Assessor, August 24, 2007.

<sup>57</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>58</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

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<sup>59</sup> Stonyford-Indian Valley Cemetery District, Chair Joe Williams, August 13, 2007.

<sup>60</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: cocolusa@countyofcolusa.org



## **11.4 Stonyford-Indian Valley Cemetery District Finances**

### **11.4.1 Stonyford-Indian Valley Cemetery District Budget**

The expenditures in 2004-2005 were \$9,131. The approved budget for 2006-2007 was \$26,985.<sup>61</sup> On June 30, 2006, the District had \$249,739 on deposit with the County Treasurer.



Figure 10. Woodland forest

### **11.4.2 Stonyford-Indian Valley Cemetery District Taxes**

The Stonyford-Indian Valley Cemetery District gets 0.0192% of secured taxes generated by the countywide rate according to Proposition 13. The District received \$5,111 in taxes in 2005-2006.

On April 18, 2001, The District received a donation of \$263,704.96 from the Cleo T. Walkup Estate for the care and maintenance of the District.

### **11.4.3 Stonyford-Indian Valley Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>62</sup>

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<sup>61</sup> Colusa County, "Final Budget, June 30, 2007.

<sup>62</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

## **12. WILLIAMS CEMETERY DISTRICT**

### **12.1 Williams Cemetery District Location**

The Williams Cemetery District is located around the town of Williams in central Colusa County. The District was established on July 8, 1924; however, the Cemetery was started in 1875.<sup>63</sup>

### **12.2 Williams Cemetery District Facilities**

The Williams Cemetery District has a 15.87 acre cemetery with 7 acres of undeveloped land at 2438 Zumwalt Road, Williams (Assessor's Parcel Nos. 16-320-028 and 16-320-115).<sup>64</sup> The Cemetery is divided into four areas: General, IOOF, Masonic, and Catholic. The District's facilities consist of a tool shed, pump house, well and pump.

A restroom was constructed in 2004-05 for \$19,093. The Cemetery is fenced and has gravel roadways and a sprinkler system. Some sections of the Cemetery have been deeded to organizations or individuals.

On August 18, 1997, the District purchased ten acres of land adjacent to the north boundary of the Cemetery for \$65,362.44. During 2004-2005 the District purchased the necessary equipment for funeral services. In 2004-2005 the District was able to sell seven acres to Kaufman & Co. for \$507,325

with a \$100,000 down payment with \$407,325 note payable to the district for three years.

There are approximately 2,800 filled plots and 800 developed plots available. The District has an office at the cemetery for the manager and the Board meetings.<sup>65</sup>

### **12.3 Williams Cemetery District Board of Directors**

The contact information for the Williams Cemetery District is as follows:

Williams Cemetery District  
PO Box 843  
Williams CA 95987  
Phone: 530-473-5444  
Office Manager: Dawn Nissan

Williams Cemetery District Board members are as follows:

1. Trina Sommerville  
(530) 473-5482  
Term: 7/01/05-6/30/09
2. Deetta Mayberry  
(530) 473-5460  
Term: 3/16/04-3/15/08
3. Diana Kemp Azevedo  
(530) 473-2751  
Term: 2/27/05-2/26/09<sup>66</sup>

<sup>63</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

<sup>64</sup> Colusa County Assessor, August 24, 2007.  
Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

<sup>65</sup> Williams Cemetery District, Dawn Nissen, Manager, August 15, 2007.

<sup>66</sup> Colusa County Board of Supervisors Clerk Yolanda Tirado, Phone: 530-458-0508, email: cocolusa@countyofcolusa.org



The District Board meetings are held on the first Wednesday of each month at 1:00 p.m. at the Cemetery District Office, 2438 Zumwalt Road, Williams.<sup>67</sup>

#### **12.4 Williams Cemetery District Finances**

##### **12.4.1 Williams Cemetery District Budget**

The expenses for the Williams Cemetery District were \$85,421 in 2004-05. The approved budget for 2006-2007 was \$155,682.<sup>68</sup> The District is insured through Golden State Risk Management Authority for \$1,997. The District spent \$47,971 on salaries and benefits in 2005-06. The District spent \$19,000 on tree service in 2005-06. On June 30, 2006 the District had \$159,460 on deposit with the County Treasurer including a general reserve of \$89,848 and an endowment fund of \$69,612.<sup>69</sup>

##### **12.4.2 Williams Cemetery District Taxes**

The Williams Cemetery District gets 0.2931% of the secured taxes generated by the countywide rate according to Proposition 13. In 2005-2006 the District received \$58,898 in tax revenue. Grave services and sales generated approximately \$17,000 in revenue.

##### **12.4.3 Williams Cemetery District Audit**

The County Auditor reported that for fiscal year 2005-2006 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 County Auditor. There were no recommendations.<sup>70</sup>



Figure 11. Williams area

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<sup>67</sup> Williams Cemetery District Manager, Dawn Nissen, August 15, 2007.

<sup>68</sup> Colusa County, "Final Budget, June 30, 2007".

<sup>69</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

Cemetery District MSR & SOI  
Adopted December 6, 2007  
Resolutions 2007-09 and 2007-10

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<sup>70</sup> County of Colusa, "Special District Audits, Fiscal Year 2005-2006."

### 13. COLUSA CEMETERY DISTRICTS MSR

LAFCO must prepare a written statement of its determination with respect to nine factors as required by the CKH Act and OPR Guidelines. This section of the Municipal Service Review Report addresses each of those nine factors as they may relate and be of pertinence to public cemetery district services within Colusa County.

#### 13.1 Infrastructure Needs or Deficiencies

The term “infrastructure needs and deficiencies” refers to the status of existing and planned public facilities and services and their relationship to the quality and levels of service that are, can, and will need to be provided.

Maintenance and improvements at cemeteries primarily involves access roads, water systems, fencing, and grounds maintenance including tree trimming.

- 1-1) There are an adequate number of cemeteries in Colusa County with adequate capacity for future needs.

#### 13.2 Growth and Population 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 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.

The cemetery districts have sufficient land to accommodate additional burial sites in the future.

#### Colusa County Population Projections

Year	Projected Population	Percentage Increase
2000	18,923	
2010	22,697	20%
2020	26,337	16%
2030	29,353	11%
2040	32,499	11%
2050	35,544	9%

(California State Department of Finance and The Great Valley Center)

- 2-1) Although Colusa County is expected to increase in population there are adequate cemetery facilities in the County for the foreseeable future.

### **13.3 Financing Constraints and Opportunities**

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.

The financing of costs associated with the cemetery districts in the County are obtained from either property taxes or fees for burial plots.

- 3-1) 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 two-thirds vote in favor of the tax increase would be required.

### **13.4 Cost Avoidance Opportunities**

Cost avoidance opportunities include those that eliminate unnecessary costs. The cemetery districts have limited administrative costs with either part-time assistance or volunteer assistance. Maintenance of and improvements to the cemeteries represent their major costs.

- 4-1) Compared to urban areas the costs for burial in the Colusa County cemetery districts are reasonable since many districts use part-time and/or volunteer help where possible.

### **13.5 Opportunities for Rate Restructuring**

Rate restructuring opportunities deal with positive rate impacts that will not adversely affect service quality or other factors. The cemetery districts obtain the majority of their revenue from property taxes. The cemetery districts have the authority to raise fees for burial plots and other services.

- 5-1) The rates of the cemetery districts are fair and equitable.
- 5-2) The cemetery districts should use the authority to raise fees for burial plots and other services as necessary.

### **13.6 Opportunities for Shared Facilities**

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.

Many miles physically separate the cemetery districts and as a result the opportunities for sharing facilities is limited.

6-1) Many of the cemetery districts do share staff and or facilities with other special districts in the same area. The Arbuckle Cemetery District cooperates with the Arbuckle PUD for office space and secretarial services. The Maxwell Cemetery District has an office at the Maxwell Library.

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.

### **13.7 Government Structure Options**

LAFCO should consider the advantages and disadvantages of changes to government structure when conducting service reviews.

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, and donations and sales in place that are adequate to provide cemetery services.

Also, the cemeteries are physically separated by many miles.

7-1) It is not necessary to change the governmental structure of the Colusa County cemetery districts at this time.

7-2) If in the future it becomes too difficult to get volunteers to serve on the Board of Directors for a particular district the district should be merged with another cemetery district at that time.

### **13.8 Evaluation of Management Efficiencies**

Management Efficiencies refers to the organized provision of the highest quality public service with the lowest necessary expenditure of public funds.

Each cemetery district is managed by a Board of Trustees, with some support services provided by the County Auditor-Controller and the County Treasurer.

8-1) 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.

### **13.9 Local Accountability and Governance**

“Local accountability and governance” refers to public agency decision making, operational, and management processes.

All of the public cemetery districts within Colusa 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.

9-1) All of the cemetery districts are accountable because the County auditor performs audits of the accounts.

9-2) 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.

## **14. CEMETERY DISTRICTS SOI**

The Sphere of Influence for each Cemetery District in Colusa 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.

### **14.1 Land Use**

#### **A. Present and Planned Land Uses in the Area, Including Agricultural and Open Space Lands**

The 1989 Colusa County General Plan states the following:

The Colusa County General Plan (1989) provides the basis for decisions regarding growth and land development. It is the County's official statement of public policy for the use of private and public land. The Plan provides a framework for encouraging economic development while managing growth, conserving agricultural lands, protecting the environment, and preserving the qualities that make Colusa County unique. It reflects the aspirations and values of Colusa County residents regarding the future character and form of their communities.<sup>71</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 Colusa County General Plan and Zoning Code.

#### **B. SOI Determinations Present and Planned Land Use**

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

### **14.2 Municipal Services: Present and Probable Need**

#### **A. 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.

#### **B. SOI Determinations for Facilities and Services**

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

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<sup>71</sup>[www.library.ceres.ca.gov/docs/data/1900/1951/HYPERO CR/hyperocr.html](http://www.library.ceres.ca.gov/docs/data/1900/1951/HYPERO%20CR/hyperocr.html)

### **14.3 Public Facilities Present and Future Capacity**

- A. Facilities and Capacity
  - B. 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.

### **14.4 Social or Economic Communities of Interest**

- A. Colusa County

The cemetery districts of Colusa 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 district's should be maintained as is.

- B. 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.

## COLUSA COUNTY CEMETERY DISTRICTS COMPARISON TABLE

<b>Cemetery District</b>	<b>% of Taxes</b>	<b>2005-06 Tax Revenue</b>	<b>2006-07 Budget</b>	<b>2006 Reserve</b>	<b>Sites/Land Available*</b>
<b>Antelope-Black Mountain</b>	0	0	0	\$463	0
<b>Arbuckle</b>	0.2676	\$53,149	\$59,498	\$123,198	2500
<b>College City</b>	0.1405	\$28,068	\$20,932	\$48,718	2.0 acres
<b>Colusa</b>	0.5264	\$106,282	\$153,270	\$260,767	939
<b>Cypress Hill</b>	0.0124	\$2,471	\$2,800	\$1,857	1.5 acres
<b>Grand Island</b>	0.0662	\$13,212	\$21,240	\$40,617	80
<b>Maxwell</b>	0.1062	\$21,255	\$46,039	\$18,204	1800
<b>Princeton</b>	0.0480	\$9,795	\$11,500	<\$237>	338
<b>Stonyford-Indian Valley</b>	0.0192	\$5,111	\$26,985	\$249,739	1800
<b>Williams</b>	0.2931	\$58,898	\$155,282	\$159,460	800

\*this column describes the land which has been plotted and is currently available.

### ABBREVIATIONS

<b>CIP</b>	Capital Improvement Plan
<b>CKH Act</b>	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
<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>SOI</b>	Sphere of Influence SOI



## REFERENCES

Arbuckle Cemetery District, Director John Lauppe, (530) 476-2812, August 13, 2007, August 15, 2007.

College City Cemetery District, Director, Carol Cain, (530)476-2001, October 16, 2007.

Colusa Cemetery District, Polly A. Billeci, Office Manager, August 20, 2007.

Colusa County Assessor's Office, August 24, 2007.

Colusa County Auditor's Office, Janet Dawley, 530-458-0416, August 20, 2007.

Colusa County Board of Supervisors Clerk, Yolanda Tirado, Phone: 530-458-0508, E-Mail: [cocolusa@countyofcolusa.org](mailto:cocolusa@countyofcolusa.org)

Colusa County, "Final Budget, June 30, 2007".

County of Colusa, "Special District Audits Fiscal Year 2005-2006."

Cypress Hill Cemetery District, Director Conella Edgerly, (530) 963-3495 August 13, 2007.

Grand Island Cemetery District, Director Fred Durst, (530) 437-2263, August 13, 2007, August 14, 2007.

<http://www.cagenweb.com//colusa/cemetery.htm>, August 21, 2007.

<http://library.ceres.ca.gov/docs/data/1900/1951/HYPEROCR/hyperocr.html>, August 21, 2007

Maxwell Cemetery District, Director Kerry Reckers, (530) 438-2076, August 13, 2007.

Princeton Cemetery District, Jim Johnson, Director, 530-439-2276, August 16, 2007, August 17, 2007.

Stonyford-Indian Valley Cemetery District, Chairman, Joe Williams, (530) 963-3438, August 13, 2007.

Williams Cemetery District, Dawn Nissen, Manager, (530) 473-2218, August 15, 2007.

