



Combined Cemetery Districts

Municipal Service Review &
Sphere of Influence Update

Commission Hearing Draft April 2019

SHASTA LOCAL AGENCY FORMATION COMMISSION

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1. INTRODUCTION

This Municipal Service Review (MSR) and Sphere of Influence (SOI) Update provides information about the services and boundaries of six cemetery districts in Shasta County. The report is for use by the Shasta Local Agency Formation Commission (LAFCO) in conducting a statutorily required review and update process. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) requires that the Commission conduct periodic reviews and updates of SOIs of all cities and special districts in Shasta County (Government Code § 56425). State law also requires that, prior to SOI adoption, LAFCO must conduct a MSR for the local agency (Government Code § 56430). This report provides Shasta LAFCO with a tool to study current and future public service conditions comprehensively and to evaluate organizational options for accommodating growth, preventing urban sprawl, and ensuring that critical services are provided efficiently.

Cemetery District Overview

Public Cemetery Districts are single purpose special districts which are appointed by the County Board of Supervisors and governed under California's Health and Safety Code. Under the California Health and Safety Code Sections 9000-9093, cemetery districts are legally authorized to provide standard cemetery functions, including land acquisition, cemetery maintenance, interment/disinterment services and grounds keeping. In Shasta County they are governed by a Board of Directors or Board of Trustees generally comprised of three to five members as specified in the petition for the formation of the district, with appointments made by the Shasta County Board of Supervisors.

Principal Act

Cemetery districts operate pursuant to California Health and Safety Code Division 8 specifically, the Public Cemetery District Law. Cemetery districts are independent special districts and are legally separate from the County. However, the County Board of Supervisors may assume responsibility for districts if determined to be in the public interest.

Service Review Determinations

CKH Act § 56430 requires LAFCO to conduct a review of municipal services provided in the county by region, sub-region or other designated geographic area, as appropriate, for the service or services to be reviewed, and prepare a written statement of determinations with respect to each of the following topics:

- Growth and population projections for the affected area;
- The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere;
- Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies;
- Financial ability of the agency to provide services;
- Status of, and opportunities for, shared facilities;

- Accountability for community service needs, including governmental structure and operational efficiencies; and
- Any other matter affecting or related to effective or efficient service delivery, as required by Commission policy.

The service review provides an overview of public cemetery districts along with profiles of each agency. The report also includes service review determinations and SOI recommendations for each of the following districts:

Anderson Cemetery District

Burney Cemetery District

Cottonwood Cemetery District

Halcumb Cemetery District

Manton Joint Cemetery District

Millville Masonic & Odd Fellows Cemetery District

Sphere of Influence Determinations

A SOI is a LAFCO-approved plan that designates an agency's probable physical boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services, discourage urban sprawl and premature conversion of agricultural and open space lands, and prevent overlapping jurisdictions and duplication of services.

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. For a SOI update, LAFCO is required to conduct an MSR and adopt related determinations. It must also make the following SOI determinations:

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; and
5. The present and probable need for public facilities and services related to sewers, municipal or industrial water, or structural fire protection of any disadvantaged unincorporated communities within the existing sphere of influence (effective July 1, 2012).

California Environmental Quality Act

The California Environmental Quality Act (CEQA) is contained in Public Resources Code § 21000 et seq. Public agencies are required to evaluate the potential environmental effects of their actions. MSRs are statutorily exempt from CEQA pursuant to § 15262 (feasibility or planning studies) and categorically exempt pursuant to CEQA Guidelines § 15306 (information collection). CEQA requirements are applicable to SOI Updates. The CEQA lead agency for SOI Updates is most often LAFCO, unless an agency has initiated an SOI expansion or update.

1.1 Report Uses

To Update Spheres of Influence

This service review serves as the basis for updating the SOIs for the cemetery districts included in the report. Specifically, a SOI designates the territory LAFCO believes represents an agency's appropriate future jurisdiction and service area. All boundary changes, such as annexations, must be consistent with an affected agency's SOI with limited exceptions.

To Consider Jurisdictional Boundary Changes

LAFCO is *not* required to initiate any boundary changes based on service reviews. However, LAFCO, other local agencies (including cities, special districts or the County) or the public may subsequently use this report together with additional research and analysis, where necessary, to pursue changes in jurisdictional boundaries.

Resource for Further Studies

Other entities and the public may use this report for further study and analysis of issues relating to cemetery services in Shasta County.

1.2 Review Methods

The following information was considered in the development of this service review:

- Agency-specific data: responses to LAFCO Requests for Information from Cemetery Districts;
- Shasta County General Plan and Zoning data: Shasta County Planning Division GIS webpage;
- Demographic data: U.S. Census Bureau; Department of Finance; CA Water Resources Board;
- Finances: budgets, rates and fees; and
- Other Reports: status of other districts in the east county area.

The following information was gathered from the cemetery districts to understand the current status of district operations and services:

1. Governance and Organization
2. Financial
3. Personnel
4. Infrastructure and Facilities

Information gathered was analyzed and applied to make the required determinations for each agency and reach conclusion about the focus issues identified in the service review. All information gathered for this report is filed by LAFCO for future reference.

1.3 Common Topics for Each Agency Profile

A number of topics are evaluated in each agency profile. Those topics are defined in this section and discussed further in the agency profiles.

Disadvantaged Unincorporated Communities

LAFCO is required to evaluate disadvantaged unincorporated communities (DUCs) as part of its municipal service review process. Per California Senate Bill 244, a DUC is defined as any area with 12 or more registered voters where the median household income (MHI) is less than 80 percent of the statewide MHI. Within a DUC, three basic services are evaluated: water, sewer and fire protection.

The California Department of Water Resources Disadvantaged Communities Mapping Tool uses US Census Block Groups, Tracts and Places from the US Census American Community Survey (ACS) 5- Year Data: 2010-2014 to map disadvantaged communities. Using this information, each district or agency is evaluated to determine whether or not it is a DUC, or in the case of cities, whether or not there are DUCs within the city's SOI. In many cases, Census Block Groups are larger than Districts. In these cases, LAFCO's evaluation was conducted with an abundance of caution to ensure no DUCs are overlooked.

Shasta County Growth Projections

Between 2000 and 2013, the population of Shasta County as a whole grew from 163,256 to 178,601 people, an annual growth rate of 0.2 percent. When reviewing population data, it is important to distinguish between the population changes that affect the entire County and the unincorporated portion of the County, which can be affected by annexations and other boundary changes. The unincorporated area of the County currently makes up about 38% of the entire County's total population. The California Department of Finance projects the entire County's population will increase from 177,223 people to 196,087 people, between 2010 and 2020. If the unincorporated area's portion of the County's population remains near 38%, it is estimated that that the unincorporated area would increase from 67,226 to 74,426 people.

However, according to the most recent report from the California Department of Finance, the population of Shasta County as a whole increased by only 0.2% per year between 2000 and 2013. If Shasta County grows to a population of 196,087 by 2020, the average annual growth rate would be 1.1%, a substantial increase over the current growth rate. For the purposes of this report, we will use a population growth estimate of 0.2 percent to 1.1 percent annual growth to predict the range of future populations that may be served by the Districts during this MSR cycle (2018-2023). It should also be noted that the Department of Finance, Demographics Division, now states that assumptions used to project future population may no longer be applicable and that these projections could change with their next estimate cycle, which is every 5 years.

Existing and Planned Land Uses

Land uses within the unincorporated districts are subject to the Shasta County General Plan and Zoning Regulations. Land uses in Anderson subject to City General Plan and Zoning.

2. AGENCY PROFILES

This section provides a review of the following Cemetery Districts.

Anderson Cemetery District

Burney Cemetery District

Cottonwood Cemetery District

Halcumb Cemetery District

Manton Joint Cemetery District

Millville Masonic & Odd Fellows Cemetery District

Anderson Cemetery District

Table 1: Anderson Cemetery District Agency Profile

Agency name:	Anderson Cemetery District	Formation Date:	1942 (by application of petition)
Contact:	Eric Kapaska, Manager	Phone:	(530) 365-7140
Physical Address:	2500 Cemetery Road Anderson, CA 96007		
Mailing Address:	PO Box 119, Anderson, CA 96007		
Email:	cemeteryanderson@gmail.com	Website	None
Services Provided	Burial and graveside services	Governing Body:	Board of Directors
Board Meetings:	Last Wednesday of every month 3:30 PM at District office	Service Area:	22,859 acres
Number of Staff	2 Part-time employees	Population Served	10,000

District Boundary and Sphere

Anderson Cemetery District includes 22,859 acres and has been providing burial and graveside services as a public cemetery since 1965. It was initially created in 1942 by application of petition. The district area ranges from Redding to the north to the Tehama County line to the south. It borders Cottonwood Cemetery District in the southern portions. The District Manager discussed a possible expansion of the SOI to include all of the City of Anderson.

Growth and Population

There are approximately 10,000 people living in the District based on City of Anderson population estimates.

Other Service Providers

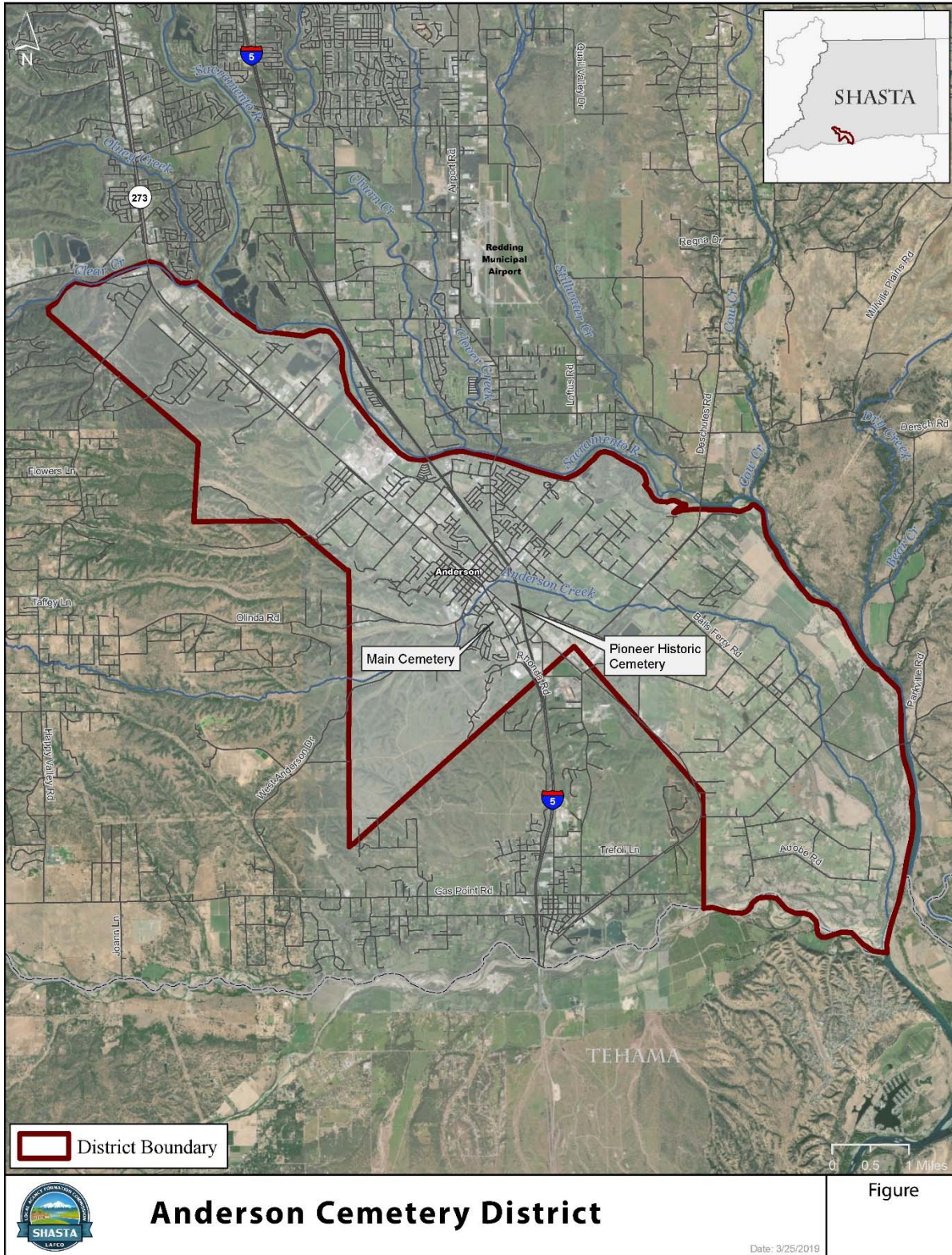
Fire Services

Fire protection and emergency response services are provided to the District by the Shasta County Fire Department (SCFD) and the Anderson Fire Protection District.

Water, Wastewater Service and Police Services

The Anderson Cemetery District is within the City of Anderson city limits, which provides potable water, wastewater police and other municipal services.

Figure 1: Anderson Cemetery District Boundaries and SOI



Existing and Planned Uses

There are two cemeteries within the District: the main 15-acre cemetery located at 2500 Cemetery Road and a Pioneer Historic Cemetery located off Barney Road. The District has a District Manager, a part-time administrative staff person and part-time maintenance staff person. The cemetery is responsible for about 50 interments per year and is currently utilizing only 12-13 acres.

Disadvantaged Unincorporated Communities

While the City of Anderson is incorporated and therefore does not qualify as a disadvantaged unincorporated community (DUC), the City of Anderson is listed as a disadvantaged community place under the CA Department of Water Resources mapping tool. The City's Mean Household Income (MHI) is listed as \$35,216, which is 55% of California's state MHI of \$63,783. There are no additional DUCs that should be considered for inclusion in the SOI.

District Service and Infrastructure

The Anderson Cemetery District has been providing burial services and memorial garden maintenance within its 15-acre cemetery grounds since 1965. The cemetery accommodates approximately 50 interments per year and is currently utilizing 12-13 acres. An additional acre was purchased to add to the capacity. Cremation is more commonly accepted today. A Columbarium Garden was constructed on the main cemetery site that can accommodate up to 650 cremated remains in niche burials.

Financing Constraints and Opportunities

The primary revenue sources are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly endowment fund fees.

Cost Avoidance Opportunities

All Cemetery Districts included in this MSR offer similar services and manage District owned property. This requires similar management and administrative functions, where marginal costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity. Capital factors involved in cemetery operations, such as small equipment upgrades, are typically not major. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions.

Financial Information

The Actual FY 2017-18 Budget and Adopted Fiscal Year 2018-19 Budget numbers are shown in Table 2. The Endowment Fund balance is \$886,144.00. There will be a proposed revenue increase next year to cover increased District expenses and to reduce the budget deficit. Endowment Fund Interest may also be used to offset expenses.

Table 2: Anderson Cemetery District Revenues & Expenditures

Anderson Cemetery District Budget	Actual Budget FY 2017-18	Budget FY 2018-19
Revenues	\$186,216.00	\$102,062.28
Expenditures	\$178,802.00	\$135,926.23
Net Position (Revenues-Expenditures)	(\$7,414.00)	(\$33,863.95)

Governance Structure

The Anderson Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the last Wednesday of the month at 3:30 PM at the District Office.

Table 3: Anderson Cemetery District Board of Directors

Director	Term Expiration
Doug Hillman	2020
David Peery	2020
Vacant	2022

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

There are approximately 10,000 people inside the District boundaries based on population estimates for the City of Anderson. For the purposes of this report, we used a population growth estimate of 0.2 percent to 1.1 percent annual growth to predict the range of future populations that may be served by the District during this MSR cycle (2018-2023). It should also be noted that the Department of Finance, Demographics Division, now states that assumptions used to project future population may no longer be applicable and that these projections could change with their next estimate cycle, which is every 5 years.

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

While the City of Anderson is incorporated and therefore does not qualify as a disadvantaged unincorporated community (DUC), the City of Anderson is listed as a disadvantaged community place under the CA Department of Water Resources mapping tool. The City's Mean Household Income (MHI) is listed as \$35,216, which is 55%

of California's state MHI of \$63,783. There are no additional DUCs that should be considered for inclusion in the SOI.

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 disadvantage unincorporated communities within or contiguous to the sphere of influence.

The communities served by the Anderson Cemetery District are all disadvantaged communities. There are no deficiencies in any District public services addressed in this document.

Financial ability of agencies to provide services

The Fiscal Year 2018-19 budgeted revenue was \$194,000.00, while actual revenue was \$102,062.28 and total expense was \$135,926.23. Although expenses exceeded revenue in both FY 2017-18 and 2018-19, the district was able to meet its expenses by drawing on endowment fund interest. The District has the ability to provide services for the foreseeable future, but the deficits should be noted. A tax increase is proposed for next year to help balance the budget.

Status of, and opportunities for, shared facilities

Anderson Cemetery District includes 22,859 acres and has been providing burial and graveside services as a public cemetery since 1965. The District does not provide duplicative services and there are no opportunities for shared facilities at this time. The District has seen a definite change in internment with the deposit of cremated remains increasing and non-cremated body burials decreasing. While there is still capacity in the Pioneer Historic cemetery as per discussion with Manager Eric Kapaska, that cemetery has not accepted burials for some time and currently has only non-cremated body burials. The District has converted burial plots in the main cemetery to cremation niches to increase capacity.

Accountability for community service needs, including governmental structure and operational efficiencies

The Anderson Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the last Wednesday of the month at 3:30 PM at the District Office.

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters related to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the district are primarily residential with areas of agricultural use dispersed along the edges. There is one irrigation reservoir that provides water to the district.

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans purchase additional land.

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

Anderson Cemetery District has additional capacity to accommodate whole body burials, but cremation is more commonly accepted today. Due to this trend, interment capacity for remaining land is much higher than it is in older sections. The District converted 15 burial plots into a columbarium space that can accommodate up to 650 cremated remains in niche burials. The present capacity of public facilities provided by the Cemetery District appear to be adequate to serve current demand.

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 City of Anderson provides for the daily local needs of the population within the District. The City of Redding is approximately 15 miles away. It provides a major shopping and service industry hub for local residents in Shasta County.

For an update of a sphere of influence 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.

The City of Anderson is listed as a disadvantaged community under the CA department of water resources. The City's Mean Household Income (MHI) is listed as \$35,216, which is 55% of California's state MHI of \$63,783. There are no additional DUCs that should be considered for inclusion in the SOI.

Burney Cemetery District

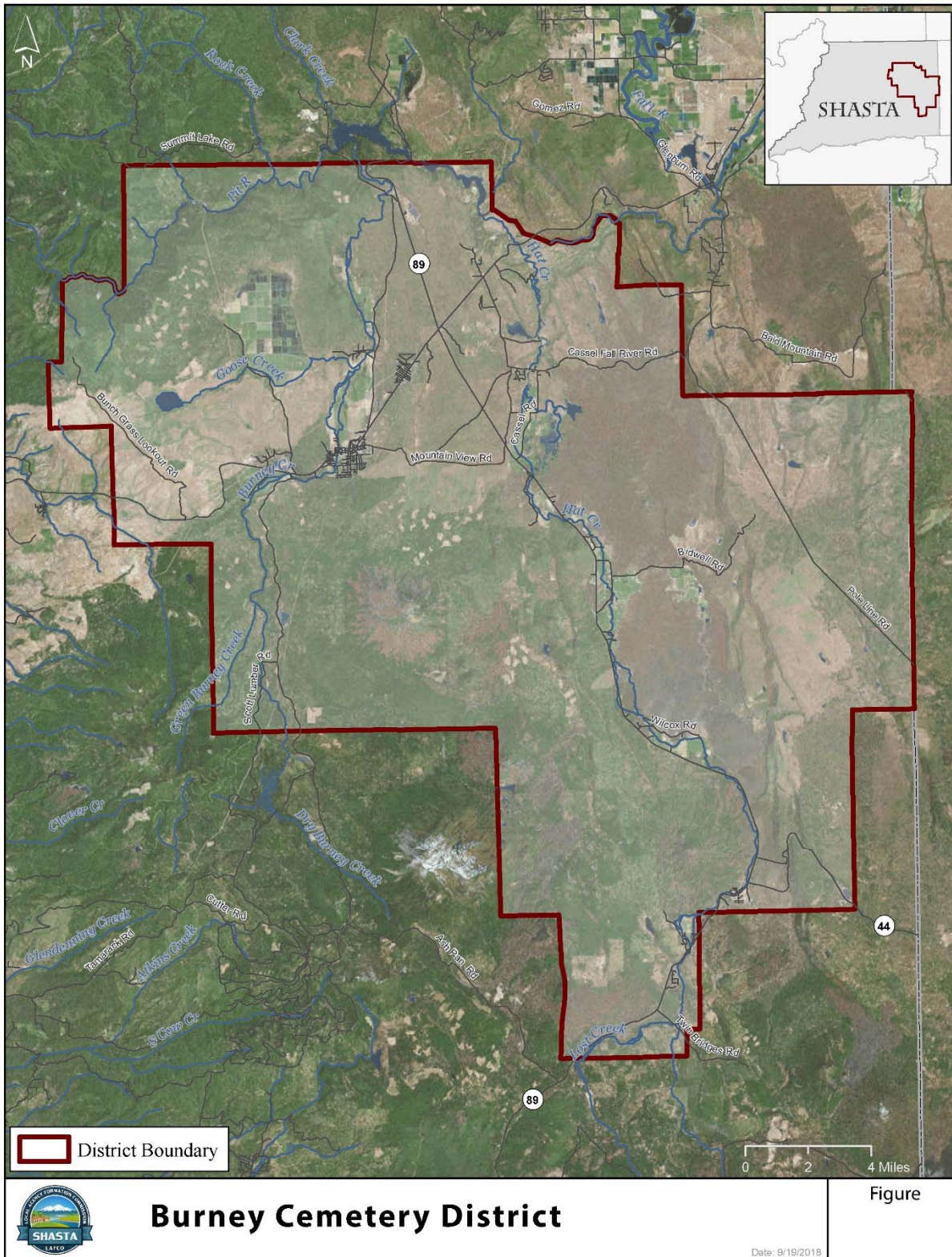
Table 4 Burney Cemetery District Agency Profile

Agency name:	Burney Cemetery District	Formation Date:	1932
Contact:	Jackie Young, Secretary	Email:	burneycemdist@frontiernet.net
Physical Address:	37475 Bailey Avenue, Burney, CA 96013		
Mailing Address:	P.O. Box 277 Burney, CA 96031		
Services Provided	Burial and graveside services	Governing Body:	Board of Directors
Board Meetings:	Monthly on 3 rd Monday at the Burney Cemetery District Office	Service Area:	294,367 acres
Number of Staff	3	Population Served	5,500

District Boundary and Sphere

The Burney Cemetery District serves Eastern Shasta County, encompasses 294,367 acres and serves the communities of Burney, Hat Creek and Old Station. Burney is an unincorporated community in the Intermountain Area of Eastern Shasta County. It is located 58 miles east of Redding and situated along the north and south sides of Highway 299.

Figure 2: Burney Cemetery District Boundaries and SOI



Growth and Population

The estimated district population is 5,500 people. The communities served by the Cemetery District are all small unincorporated towns that include Burney with a population of 3,527, Hat Creek with a population of 248 and Old Station with a population of 164.

Existing and Planned Uses

Land use in Burney is subject to the Shasta County General Plan and Zoning Ordinance. General Plan land use designations are primarily Urban Residential, Suburban Residential, Public Facilities, Commercial, Industrial, and Mixed Uses. Much of the surrounding area consists of public forests, diverse agricultural uses, or private timberlands designated as Timber Preserve Zones (TPZ) to restrict land development. Zoning is primarily single-family residential with pockets of Planned Development and Commercial.

The cemetery has nearly 10 developed acres, plus an additional 30 undeveloped acres for future use. The cemetery has not reached its capacity and based on current rates of 20-25 interments per year, has enough area to last approximately 80 more years.

Disadvantaged Unincorporated Communities

The communities served by the Burney Cemetery District are all disadvantaged communities defined as an unincorporated community with a Median Household Income (MHI) that is less than 80% of California's MHI of \$63,783. Burney has a Median Household Income of \$33,750, which is 53% of California's MHI of \$63,783. Hat Creek has an MHI of \$43,906, which is 69% of California's MHI. Old Station has an MHI of \$36,791, which is 58% of California's MHI.

Other Service Providers

Fire District

Fire protection and emergency response services are provided to the District by the County Service Area (CSA) # 1, Shasta County Fire Department (SCFD), the Burney Fire Protection District, and through a cooperative agreement with CalFire.

Water, Wastewater and Parks and Recreation Services

The Cemetery District is in the Burney Water District, which provides potable water, wastewater and parks and recreation services. High-quality water is supplied by three untreated groundwater wells.

District Service and Infrastructure

The Burney Cemetery District provides burial services and memorial garden maintenance within its approximately 10-acre cemetery grounds. The cemetery accommodates 20-25 interments per year and has 30-acres available for future use. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections.

Burney Cemetery District has three employees, consisting of a manager, a grounds keeper and a maintenance person.

Financing Constraints and Opportunities

The primary revenue sources are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and endowment fund interest. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

Cost Avoidance Opportunities

Economies of scale in most organizations -- particularly small public entities -- are most readily apparent in management and administrative functions, where the marginal costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity. Capital factors involved in cemetery operations are typically not major. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions.

Financial Information

The endowment fund balance is held by the County. GET SPECIFIC NUMBERS The budget for Fiscal Year 2018-19 is \$123,463.00.

Table 5: Burney Cemetery District Revenues & Expenditures

Burney Cemetery District Budget	Actual Budget FY 2017-18	Adopted Budget FY 2018-19
Revenues	\$117,229.00	\$123,463.00
Expenditures	\$117,229.00	\$123,463.00
Net Position (Revenues-Expenditures)	\$0	\$0

Governance Structure

The Burney Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held monthly on the 3rd Monday at the Burney Cemetery District Office at the cemetery’s physical address.

Table 6: Burney Cemetery District Board of Directors

Board Members	Term Expiration
George Matthews, President	2022
Marie Beck	2020
Ron Plumber, Vice-president	2020

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

The estimated district population is 5,500 people. The communities served by the Cemetery District are all small unincorporated towns that include Burney with a population of 3,527, Hat Creek with a population of 248 and Old Station with a population of 164. Based on population projections for the County, growth within the District is expected to be little to none.

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

The communities served by the Burney Cemetery District are all disadvantaged communities defined as an unincorporated community with a Median Household Income (MHI) that is less than 80% of California’s MHI of \$63,783. Burney has a Median Household Income of \$33,750, which is 53% of California’s MHI of \$63,783. Hat Creek has an MHI of \$43,906, which is 69% of California’s MHI. Old Station has an MHI of \$36,791, which is 58% of California’s MHI.

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.

The communities served by the Burney Cemetery District are all disadvantaged communities. There are no deficiencies in any public services with the District that are addressed in this document.

Financial ability of agencies to provide services

The budget for Fiscal Year 2018-19 is \$123,463.00 and the fiscal health of the organization appears to be adequate to provide services.

Status of, and opportunities for, shared facilities

Because the Burney Cemetery District encompasses 294,367 acres and serves the rural communities of Burney, Hat Creek and Old Station, there are few opportunities for shared facilities and services.

Accountability for community service needs, including governmental structure and operational efficiencies

The Burney Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held monthly on the 3rd Monday at the Burney Cemetery District Office at the cemetery's physical address. The District is accountable to the public through access to public meetings and the ability to serve on the Board of Directors.

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters related to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the District are agriculture around population centers with large areas of timber and public lands in between. There are several small communities located along Hwy 299, the main transportation artery to the area.

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans purchase additional land.

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

The Burney Cemetery District provides burial services and memorial garden maintenance within its approximately 10-acre cemetery grounds. The cemetery accommodates 20-25 interments per year and has 30-acres available for future use. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections. The present capacity of public facilities provided by the District appear to be adequate to serve current demand.

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 Burney community provides for the daily local needs of the population within the District. The City of Redding is approximately 58 miles away and

provides a major shopping and service industry hub for local residents in Shasta County.

For an update of a sphere of influence 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.

The communities served by the Burney Cemetery District are all disadvantaged communities defined as an unincorporated community with a Median Household Income (MHI) that is less than 80% of California's MHI of \$63,783. There are no DUCs outside the District that should be considered for inclusion in the SOI.

Cottonwood Cemetery District

Table 7: Cottonwood Cemetery District Agency Profile

Agency name:	Cottonwood Cemetery District	Formation Date:	1943
Contact name:	Arnie Brinton, District Manager	Email:	cottcem@yahoo.com
Site Address:	20499 1st St. Cottonwood, CA 96022	Phone:	(530) 347-3621
Mailing Address:	P.O. Box 1007 Cottonwood, CA 96022	Website:	cottonwoodcemeterydistrict.org
Services Provided	Burial and graveside services	Governing Body:	Board of Trustees
Board Meetings:	2nd Tuesday in March, June, August and December.	Service Area:	31,596 acres
Number of Staff	2 part-time	Population Served:	5,000

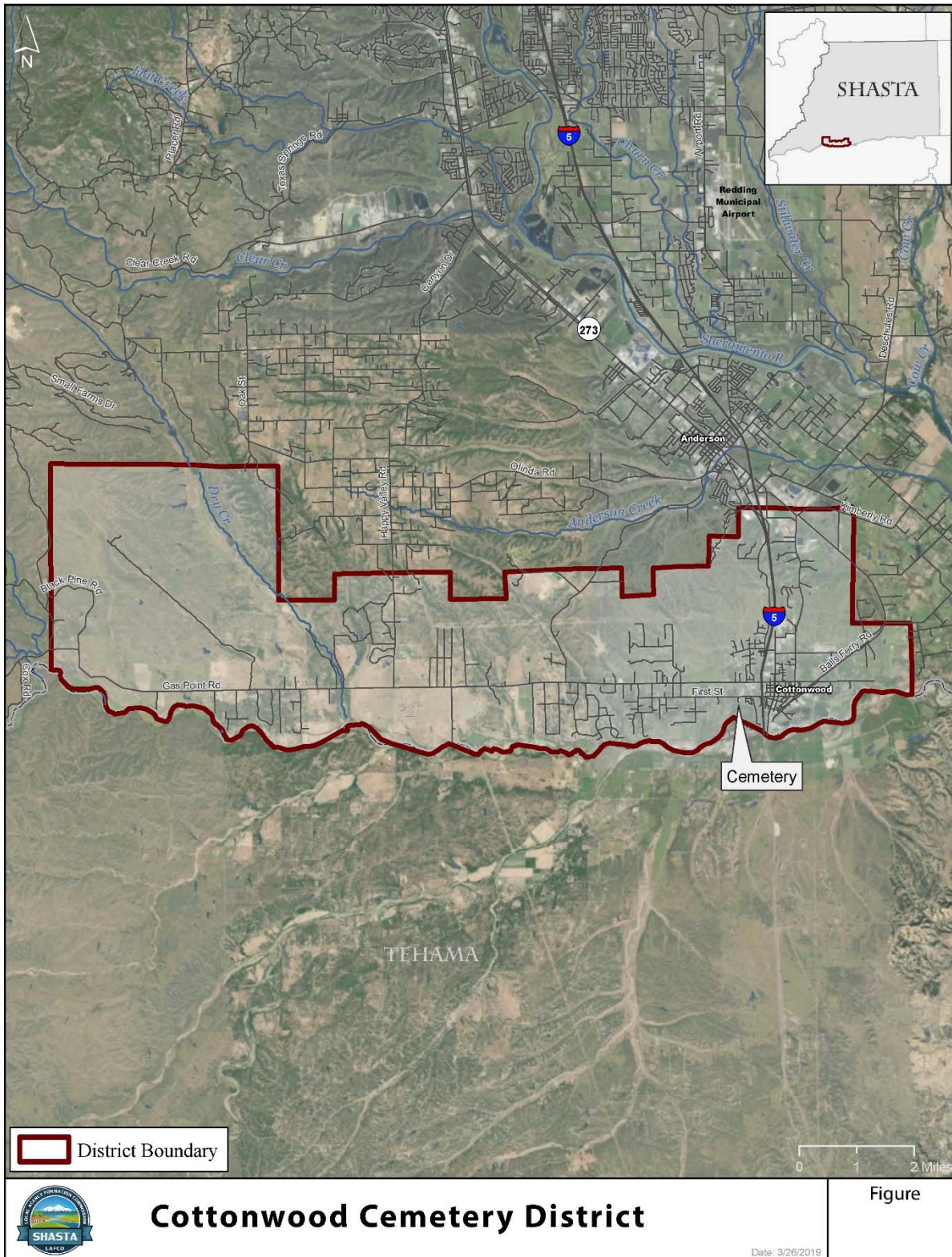
District Boundary and Sphere

The Cottonwood Cemetery District was formed in 1943 and is the second smallest in the County. The District provides perpetual care and maintenance of the 7-acre cemetery which serves an estimated 31,596 acres with an additional Sphere of Influence of 70,545 acres. The District is located adjacent to the Anderson Cemetery District and runs along a tributary to the Sacramento River to the south.

Growth and Population

The District serves approximately 5,000 people from within the Cottonwood community and the surrounding area.

Figure 3: Cottonwood Cemetery District Boundaries and SOI



Existing and Planned Uses

The cemetery is located at 20499 First Street in Cottonwood and is maintained by two part-time employees. The average interment rate at the time of the previous 2013 MSR was 40-45 interments, including both traditional burial and cremation services per year and there is adequate space for the foreseeable future.

Disadvantaged Unincorporated Communities

Cottonwood is a Census Designated Place (CDP) with an MHI of \$42,660, which is 67 percent of California's reported \$63,783 MHI, thereby qualifying the area as disadvantaged. Other areas served by the District, but not within the CDP are within Disadvantaged Community Tract 06089012200, which has an MHI of 40,179, only 63 percent of California's MHI. Should the District pursue annexation, DUCs within its vicinity should be examined further.

Other Service Providers

Fire District

Fire protection and emergency response services are provided to the District by the Shasta County Fire Department (SCFD), the Cottonwood Fire Protection District, and through a cooperative agreement with CalFire.

Water & Wastewater Services

The Cemetery District is in the Cottonwood Water District, which provides potable water services. The Cottonwood Water District serves customers in the south-central region of Shasta County. Wastewater treatment is provided by the Cottonwood Sewage Disposal System-CSA #17

District Service and Infrastructure

The Cottonwood Cemetery District provides burial services and memorial garden maintenance within its boundaries. The cemetery accommodates approximately 40-45 interments per year and is currently at about 50 percent of its capacity of 1,020 interments. Cottonwood CD has adequate capacity to accommodate future interments and has no plans to purchase additional land or to expand its district boundaries. Cremation is more commonly accepted today, and current burial requests have been almost all cremations. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections. The District has created a special area for cremated remains. There is room for a headstone and a pre-cast marker foundation. There are about 20 spaces in all, one has been sold, and the District intends to add 10 more.

Financing Constraints and Opportunities

The primary revenue sources are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

Cost Avoidance Opportunities

Economies of scale in most organizations -- particularly small public entities -- are most readily apparent in management and administrative functions, where the costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity. Capital factors involved in cemetery operations are typically not major. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions. Cottonwood Cemetery District appears to be well-run and has a large endowment fund that generates revenue.

Financial Information

The endowment fund balance stands at \$248,407.41 and the annual budget for Fiscal Year 2018-19 is \$128,070.¹ The District is well positioned to stay financially solvent for the foreseeable future.

Table 8: Cottonwood Cemetery District Revenues & Expenditures

Cottonwood Cemetery District Budget	Actual Budget FY 2017-18	Adopted Budget FY 2018-19
Revenues	\$106,804	\$128,070
Expenditures	\$110,445	\$121,433
Net Position (Revenues-Expenditures)	-\$3,641	\$6,637

Governance Structure

The Cottonwood Cemetery District is governed by a three-member Board of Trustees who are appointed by the Shasta County Board of Supervisors. Meetings are held on the second Tuesday of the month in March, June, August and December.

¹ Cottonwood Cemetery Request for Information Response 2018

Table 9: Cottonwood Cemetery District Board of Trustees

Board member	Term Expiration
Randy Armstrong	February, 2019
John Helfrich	February, 2020
Dale Allen	February, 2020

As noted above, the Cottonwood Cemetery District has a website (<http://cottonwoodcemeterydistrict.org/>) that provides information about the District including contact information and history.

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

The District serves approximately 5,000 people from within the community of Cottonwood and the surrounding area. Based on population projections for the County, growth within the District is expected to be little to none.

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

Cottonwood is a Census Designated Place (CDP) with an MHI of \$42,660, which is 67 percent of California’s reported \$63,783 MHI, thereby qualifying the area as disadvantaged. Other areas served by the District, but not within the CDP are within Disadvantaged Community Tract 06089012200, which has an MHI of 40,179, only 63 percent of California’s MHI. Should the District pursue annexation, DUCs within its vicinity should be examined further.

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 disadvantage unincorporated communities within or contiguous to the sphere of influence.

Public services and facilities appear to be adequate to serve existing demand.

Financial ability of agencies to provide services

The endowment fund balance stands at \$248,407.41 and the annual budget for Fiscal Year 2018-19 is \$128,070.² The District is well positioned to stay financially solvent for the foreseeable future.

² Cottonwood Cemetery Request for Information Response 2018

Status of, and opportunities for, shared facilities

The District is 31,596 acres in size and is located adjacent to the Anderson Cemetery District and runs along a tributary to the Sacramento River to the south. Due to the rural nature and the large size of the District, there are no opportunities to share facilities with another District that provides equivalent services.

Accountability for community service needs, including governmental structure and operational efficiencies

The Cottonwood Cemetery District is governed by a three-member Board of Trustees who are appointed by the Shasta County Board of Supervisors. Meetings are held on the second Tuesday of the month in March, June, August and December. The Cottonwood Cemetery District has a website (<http://cottonwoodcemeterydistrict.org/>) that provides information about the District including contact information and history.

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters related to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations for the Cottonwood CD.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the District are primarily agriculture with areas of open space dispersed along the edges. Interstate 5 is the main transportation artery to the area. There is one irrigation reservoir that provides water to the District.

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans to purchase additional land. It is the wish of the District to make the SOI boundaries concurrent with the District boundaries. The previous boundaries put the District size at 30,071 acres, while the SOI was an additional

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

The cemetery accommodates approximately 40-45 interments per year and is currently at about 50 percent of its capacity of 1,020 interments. Cottonwood CD has adequate capacity to accommodate future interments and has no plans to purchase additional land or to expand its district boundaries. It is the wish of the District to make the SOI boundaries concurrent with the District boundaries. Cremation is more commonly accepted today, and current burial requests have been almost all cremations. If this

trend continues, interment capacity for remaining land may be much higher than it is in older sections. The present capacity of public facilities provided by the District appears to be adequate to serve current demand.

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 City of Cottonwood provides for the daily local needs of the population within the Cottonwood CD. The City of Anderson is approximately 5.1 miles to the north and the City of Red Bluff is 15.4 miles to the south. They provide major shopping and service industry hubs for residents within the area.

For an update of a sphere of influence 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.

Communities located within Cottonwood CD and the District's SOI are considered to be disadvantaged unincorporated communities (DUC's). There are no DUCs that should be considered for inclusion in the SOI.

Halcumb Cemetery District

Table 10: Halcumb Cemetery District Agency Profile

Agency name:	Halcumb Cemetery District	Formation Date:	1935
Phone:	530-337-6547	Email:	holcumbcemetery@frontier.com
Physical Address:	29943 Highway 299 East Montgomery Creek, CA 96065		
Mailing Address:	P.O. Box 118 Montgomery Creek, CA 96065	Contact:	Gerald Taylor, General Manager
Services Provided	Burial and graveside services	Governing Body:	Board of Directors
Board Meetings:	First Tuesday of the month at 10 AM, Montgomery Creek-Halcumb Cemetery District Office	Service Area:	214,677 acres
Number of Staff:	2 part-time	Population served:	450+

District Boundary and Sphere

The Halcumb Cemetery District is located at 29943 Highway 299 East in Montgomery Creek. Formed in 1935 with a total service area of 214,677 acres, the District provides perpetual care and maintenance to two sites: Cove Cemetery and Halcumb Cemetery.

Growth and Population

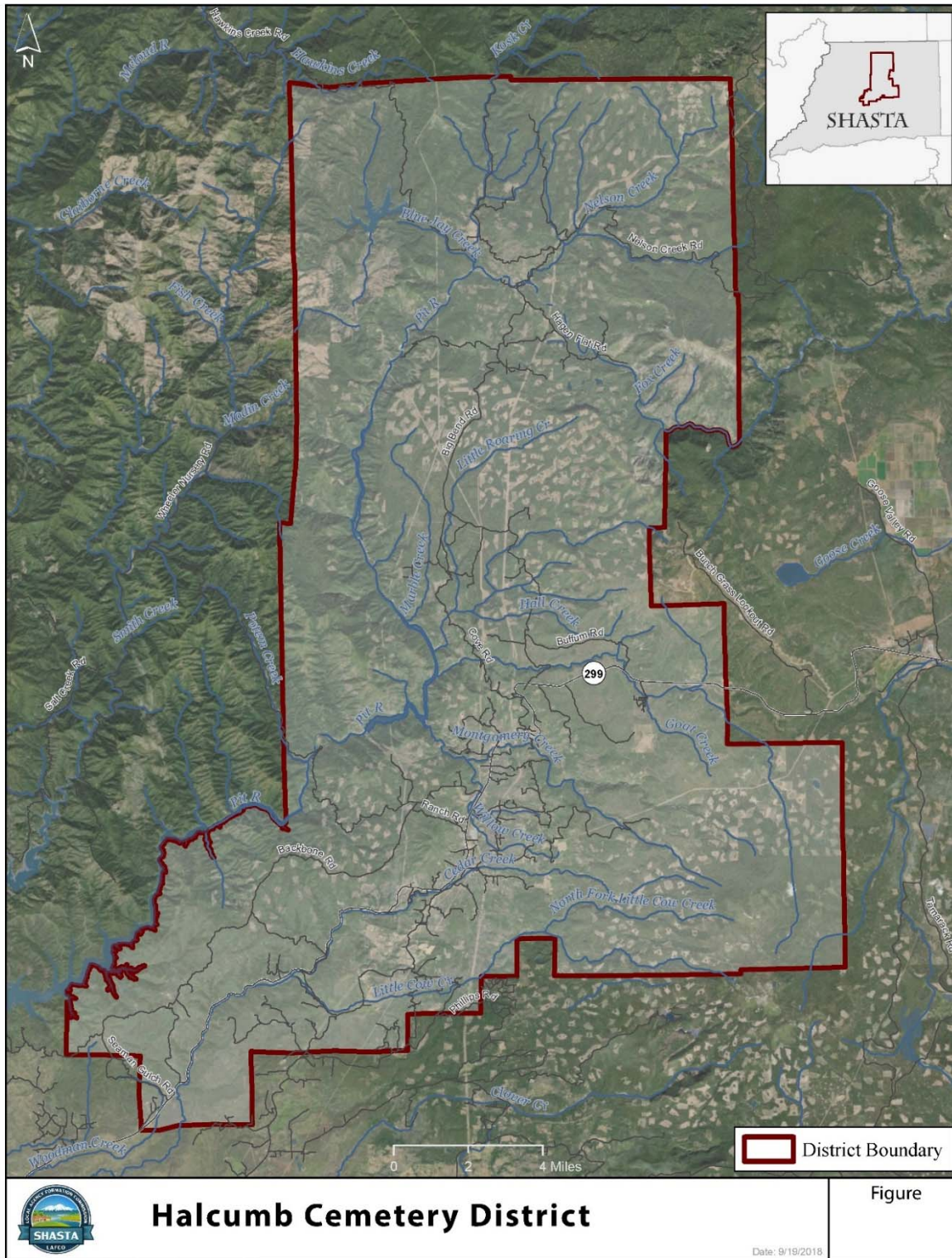
The District reports that census estimates reflect a population of 450 people in the Round Mountain, Montgomery Creek and Big Bend area. However, district management feels that number is not accurate and that the number served is considerably higher³.

³ Shasta LAFCo Consolidated Cemetery MSR 2013

Existing and Planned Uses

The District maintains two sites: Cove Cemetery and Halcomb Cemetery. Cove Cemetery, located on Cove Road in Montgomery Creek, was started in 1880 and is approximately 1 acre. This site has been closed since sometime between 1975 and 1989 due to difficulty in operating a backhoe on the site. The existing graves were dug by hand at the Cove Cemetery site but the ground is very hard and rocky and there are no plans to reopen it. According to district records, the most recent burial on that site was in February 1962. Halcomb Cemetery has 13 developed acres out of 26 total acres. There are two part-time staff members and an average of 15-20 interments per year. Halcomb Cemetery has not reached capacity and there were no estimates as to when that might occur. The District has no plans to acquire more land or to expand in any way.

Figure 4: Halcumb Cemetery District Boundaries and SOI



Disadvantaged Unincorporated Communities

Disadvantaged communities within the District include Montgomery Creek with an unreported MHI, Round Mountain with an MHI of \$43,438, 68% of California's MHI of \$63,783 and Big Bend with an MHI of \$16,750, 26% of California's MHI.

Other Service Providers

Fire District

Fire protection and emergency response services are provided to the District by the Shasta County Fire Department (SCFD) and through a cooperative agreement with CalFire.

Other Services

The area in the Halcumb Cemetery District is very rural in nature and residences are served by private water supplies and onsite septic systems.

District Service and Infrastructure

The Halcumb Cemetery District provides burial services and memorial garden maintenance within its boundaries. There are two cemeteries within the District: Cove Cemetery and Halcumb Cemetery. Halcumb cemetery accommodates approximately 15-20 interments per year, while Cove Cemetery is no longer in active use.

Financing Constraints and Opportunities

The primary revenue sources for the District are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

Cost Avoidance Opportunities

Expenditures for cemetery operations are typically not high. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions, for example with Shasta County.

Financial Information

The total available endowment fund balance is \$83,835.90 as of November 2018 and the Fiscal Year 2018-19 budget was \$107,242. Although expenditures exceeded revenues during the last fiscal year, the District is well positioned to stay financially solvent for the foreseeable future.

Table 11: Halcumb Cemetery District Revenues & Expenditures

Halcumb Cemetery District Budget	Actual Budget FY 2017-18	Adopted Budget FY 2018-19
Revenues	\$90,860	\$107,242
Expenditures	\$108,975	\$107,242
Net Position (Revenues-Expenditures)	-\$18,115	\$0

Governance Structure

The Halcumb Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the first Tuesday of the month at the Montgomery Creek-Halcumb Cemetery District Office.

Table 12: Halcumb Cemetery District Board of Directors

Board Member	Term Expiration
Don Hampshire	May, 2020
Glenn Tueschen	May, 2021
Claudia Fletcher	May 2019

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

The District reports that census estimates reflect a population of 450 people in the Round Mountain, Montgomery Creek and Big Bend area. However, district management feels that number is not accurate and that the number served is considerably higher⁴. Based on population projections for the County, growth within the District is expected to be little to none.

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

Disadvantaged communities within the District include Montgomery Creek with an unreported MHI, Round Mountain with an MHI of \$43,438, 68% of California’s MHI of \$63, 783 and Big Bend with an MHI of \$16,750, 26% of California’s MHI.

⁴ Shasta LAFCo Consolidated Cemetery MSR 2013

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 disadvantage unincorporated communities within or contiguous to the sphere of influence.

Public services and facilities appear to be adequate to serve existing demand.

Financial ability of agencies to provide services

The total available endowment fund balance is \$83,835.90 as of November 2018 and the Fiscal Year 2017-18 budgeted revenue was \$107,242.⁵ The District is well positioned to stay financially solvent for the foreseeable future.

Status of, and opportunities for, shared facilities

The District is 214,677 acres in size and is located in the community of Montgomery Creek along Highway 299. Due to the rural nature and the large size of the District, there are no opportunities to share facilities with another District that provides equivalent services.

Accountability for community service needs, including governmental structure and operational efficiencies

The Halcomb Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the first Tuesday of the month at the Montgomery Creek-Halcomb Cemetery District Office.

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters relating to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the district are primarily timberland with residential areas along the roadways and surrounding population centers. The district includes several small communities located along Hwy 299, the main transportation artery to the area.

⁵ Halcomb Cemetery District Request for Information Responses 2018

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans purchase additional land.

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

There are two cemeteries within the District: Cove Cemetery and Halcumb Cemetery. Halcumb cemetery accommodates approximately 15-20 interments per year, while Cove Cemetery is no longer in active use. Halcumb Cemetery has not reached capacity and there were no estimates as to when that might occur. The District has no plans to acquire more land or to expand in any way. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections. The present capacity of public facilities provided by the City appear to be adequate to serve current demand.

The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

Local communities along Highway 299 provide for the daily local needs of the population within the District. The City of Redding is approximately 35 miles away. It provides a major shopping and service industry hub for residents in Shasta County.

For an update of a sphere of influence 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.

Communities located within the Halcumb Cemetery District are considered to be disadvantaged unincorporated communities. There are no DUCs that should be considered for inclusion in the SOI.

Manton Joint Cemetery District

Table 13: Manton Joint Cemetery District Agency Profile

Agency name:	Manton Joint Cemetery District	Formation Date:	Consolidation 1985
Contact:	Janet Jensen, Secretary	Phone:	530-474-3089
Address:	31555 Forward Road Manton, CA		
Services Provided	Burial and graveside services	Governing Body:	Board of Trustees
Board Meetings:	First Tuesday of each quarter at 31555 Forward Rd, Manton, CA	Service Area:	61,417 acres
Number of Staff	2-3	Population Served	

District Boundary and Sphere

The Manton Joint Cemetery District is located at 31555 Forward Road in Manton on the Shasta/Tehama County line. The Shasta County portion was formed in 1919, while the Tehama County portion of the district was formed a bit later in 1921. The districts began operating as a single district as far back in 1929 due to proximity and the fact that they provided identical services yet were not consolidated until 1985.

Growth and Population

This district primarily serves residents of Tehama County. Based on the limited information available concerning this district, the services now provided appear to be adequate to meet the existing and future foreseeable needs of its residents.

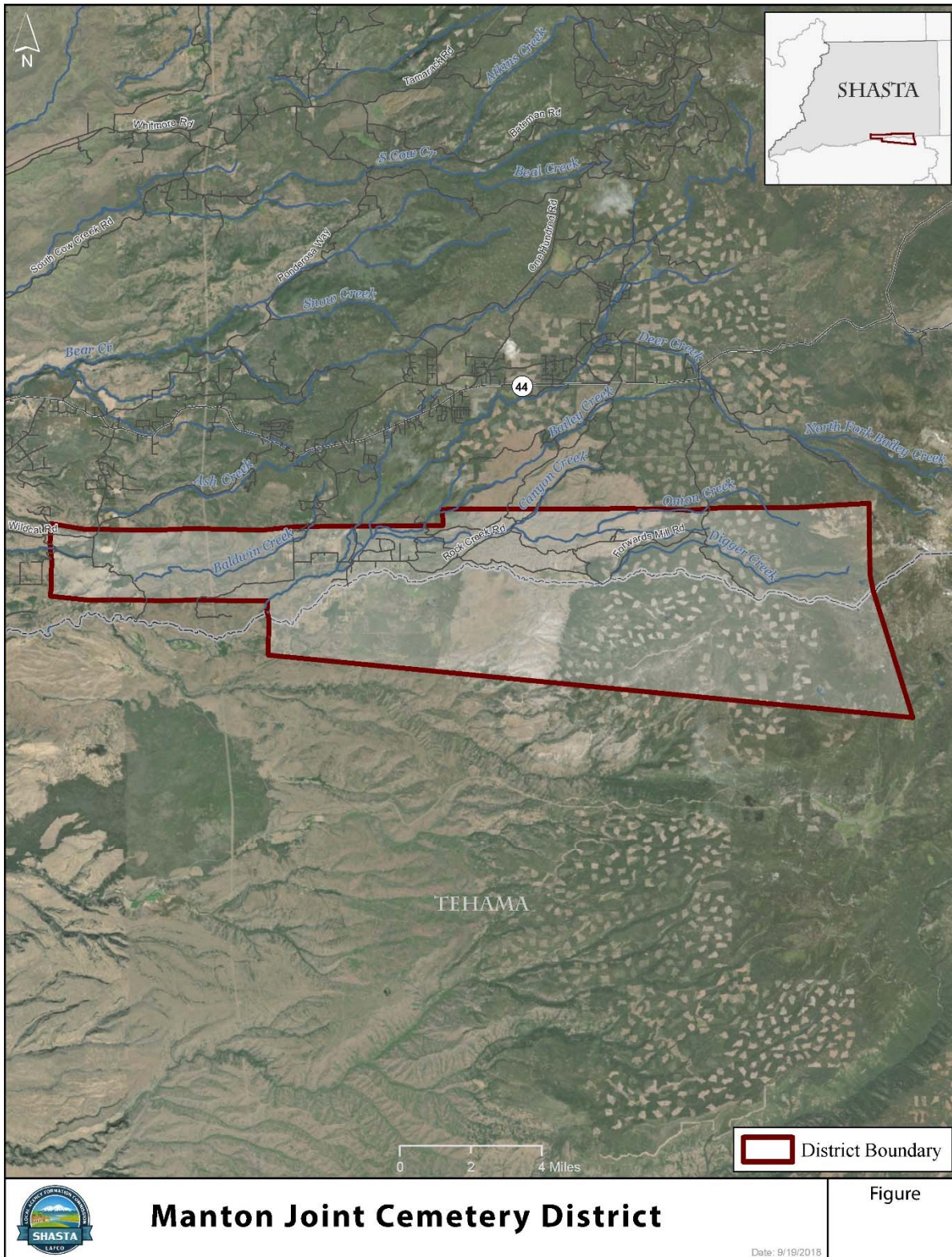
Existing and Planned Uses

There is currently an average of six interments per year and the cemetery itself covers 5.6 acres, broken down into four sections. The district has two employees and an endowment fund balance of 224,482.01. At the present time they are in the planning stages for improving an additional 6.5 acres which will include space for burials and additional parking which is currently an issue for the district.

Disadvantaged Unincorporated Communities

Manton is a disadvantaged community place with a population of 426 and a MHI of \$27,431 which is 43% of California’s MHI of \$63,783.

Figure 5: Manton Joint Cemetery District Boundaries and SOI



Other Service Providers

Fire District

Fire protection and emergency response services are provided to the District by the Shasta County Fire Department (SCFD), the Manton Volunteer Fire Department, and through a cooperative agreement with CalFire.

Other Services

Manton has four small public water systems but most of the area within the District is served by private water systems.

District Service and Infrastructure

The Manton Joint Cemetery District provides burial services and memorial garden maintenance within its boundaries. There is currently an average of six interments per year and the cemetery itself covers 5.6 acres, broken down into four sections. The district has two employees. At the present time they are in the planning stages for improving an additional 6.5 acres which will include space for burials and additional parking which is currently an issue for the district. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections.

Financing Constraints and Opportunities

The primary revenue sources are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

Cost Avoidance Opportunities

Economies of scale in most organizations -- particularly small public entities -- are most readily apparent in management and administrative functions, where the marginal costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity. Capital factors involved in cemetery operations are typically not major. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions.

Financial Information

The total available endowment fund balance is \$224,482.01 as of July 2018 and the Fiscal Year 2017-18 budget was \$409,001.63. The District is well positioned to stay financially solvent for the foreseeable future.

Table 14: Manton Joint Cemetery District Revenues & Expenditures

Manton Joint Cemetery District Budget	Actual Budget FY 2017-18	Adopted Budget FY 2018-19
Revenues	\$ 409,001.63	not provided
Expenditures	\$ 409,001.63	\$
Net Position (Revenues-Expenditures)	\$0	\$

Governance Structure

The Manton Joint Cemetery District is governed by a five-member Board of Trustees who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the first Tuesday of each quarter at 31555 Forward Rd, Manton, CA.

Table 15: Manton Joint Cemetery District Board of Trustees

Director	Term Expiration
George Swetzer, Chairman	2019
John Alger, Vice Chair	2021
David Sproul	2019
Lloyd Raeg	2021
Kay Zimmerman	2019

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

This district primarily serves residents of Tehama County. Based on the limited information available concerning this district, the services now provided appear to be adequate to meet the existing and future foreseeable needs of its residents.

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

Manton is a disadvantaged community with a population of 426 and a MHI of \$27,431 which is 43% of California’s MHI of \$63,783.

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 disadvantage unincorporated communities within or contiguous to the sphere of influence.

Financial ability of agencies to provide services

The financial ability of the agency appears adequate to provide services.

Status of, and opportunities for, shared facilities

The District is located in both Shasta and Tehama counties. Due to the rural nature and the large size of the District, there are no opportunities to share facilities with another District that provides equivalent services.

Accountability for community service needs, including governmental structure and operational efficiencies

The Manton Joint Cemetery District is governed by a five-member Board of Trustees who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the first Tuesday of each quarter at 31555 Forward Rd, Manton, CA. The District is accountable to the public through access to public meetings and the ability to serve on the Board of Directors.

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters relating to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the district are designated by both Tehama County and Shasta County as the District covers areas in both counties. The land uses in Shasta County are rural residential, timber and natural habitat. The land uses in Tehama County are not readily available but are supposed to be similar as the District is rural in nature.

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans purchase additional land.

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

This district primarily serves residents of Tehama County. Based on the limited information available concerning this district, the services now provided appear to be adequate to meet the existing and future foreseeable needs of its residents.

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 community of Manton provides for the daily local needs of the population within the District. The City of Redding is approximately 40 miles away and Red Bluff is about 30 miles away. These communities provide major shopping and service industry hub for local residents in Shasta and Tehama Counties.

For an update of a sphere of influence 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.

Communities located within the District are considered to be disadvantaged unincorporated communities. There are no DUCs that should be considered for inclusion in the SOI.

Millville Masonic & Odd Fellows Cemetery District

Table 16: Millville Masonic & Odd Fellows Cemetery District

Agency name:	Millville Masonic & Oddfellows Cemetery District	Formation Date:	1942
Physical Addresses:	3 sites (Masonic at 23799 Old 44 Drive Millville, CA; Oddfellows at Brookdale Rd Millville, Evangelical at Cemetery Rd Whitmore)		
Mailing Address:	PO Box 301 Millville, CA 96062		
Phone & Email:	530-547-5649; millvillecemeterydist@frontiernet.net	Contact Name:	Timothy Egli, Superintendent
Services Provided	Burial and graveside services	Governing Body:	Board of Directors
Board Meetings:	3 rd Thursday in February, May, August and November at 7 PM in the Millville Cemetery District Office	Service Area:	431,711 acres
Number of Staff	2	Population Served	No data

District Boundary and Sphere

The Millville Masonic & Odd Fellows Cemetery District is the largest in the County and is comprised of three sites; the Millville Masonic Cemetery located at 23799 Old 44 Drive in Millville (eight developed acres, six undeveloped), the Millville 1.O.O.F Cemetery located on Brookdale Road in Millville (three developed acres, five undeveloped) and the Whitmore Evangelical Cemetery located on Cemetery Road in Whitmore (one developed acre, four undeveloped). The District is located south of both the Halcumb Cemetery District and the Burney Cemetery District. It includes the communities of Bella Vista, Oak Run, Shingletown and Viola as well as Millville and Whitmore.

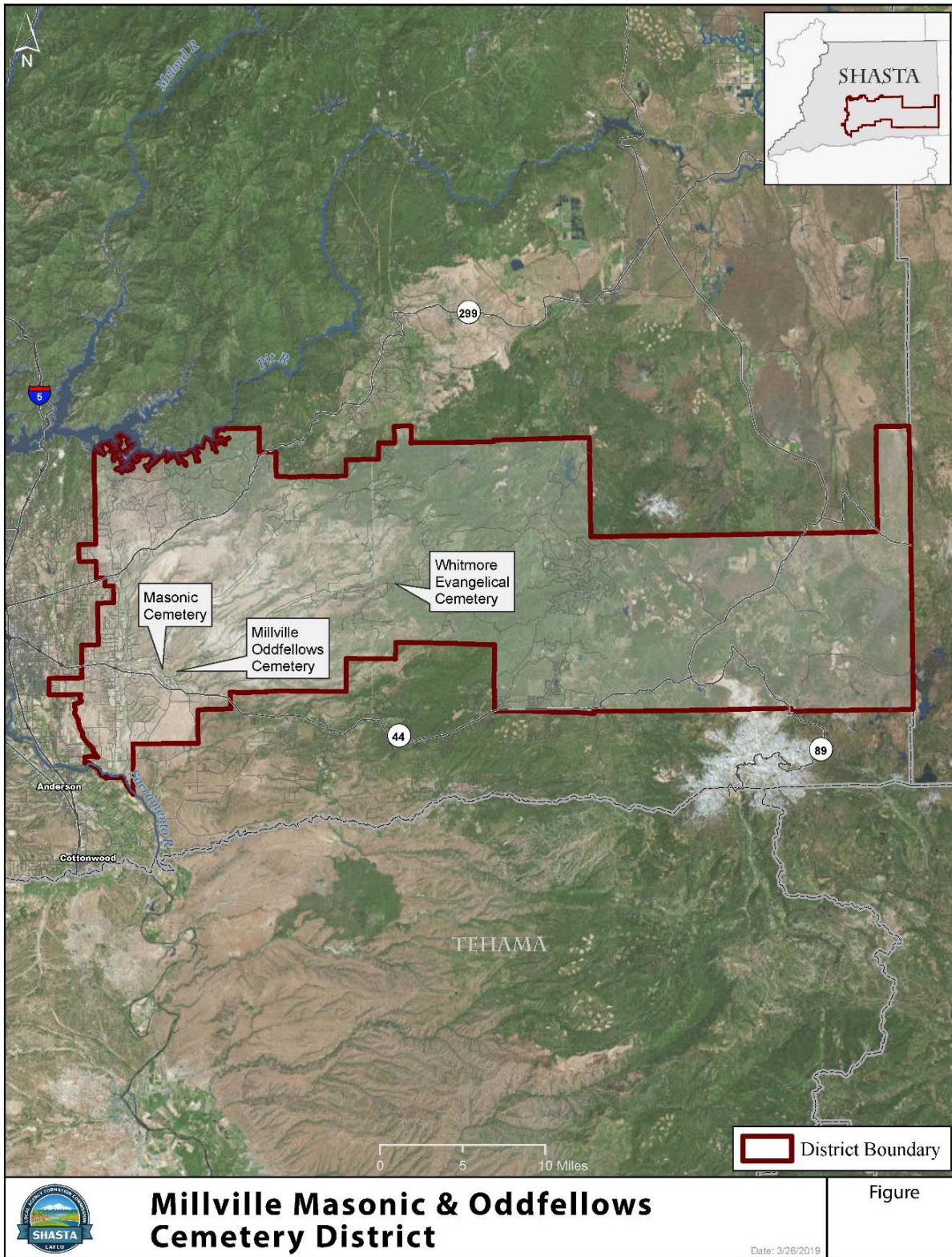
Growth and Population

It is difficult to estimate the number of people served by this district since the boundary extends from Redding to the Lassen County line and covers 431,711 acres.

Existing and Planned Uses

The District was formed in 1942 and provides burial, graveside services and planning, and grounds maintenance. It maintains water hydrants for the fire suppression for local area fire departments. The District has two employees and performs 35-40 interments per year with approximately 4,000 spaces in use. Future development plans include an additional 10,000 spaces on district-owned land.

Figure 6: Millville Masonic & Oddfellows Cemetery District



Disadvantaged Unincorporated Communities

The community of Millville is not a disadvantaged unincorporated community. It has an MHI of \$61,912, which is 97% of California's MHI of \$63,783, well over the 80% cutoff of statewide MHI qualifying a community as disadvantaged. The communities of Bella Vista, Oak Run, Whitmore and Viola are also not considered to be disadvantaged. Shingletown is a DUC with an MHI of \$40,441.

Other Service Providers

Fire District

Fire protection and emergency response services are provided to the District by the Shasta County Fire Department (SCFD), the Millville and Whitmore Volunteer Fire Departments, and through a cooperative agreement with CalFire.

Other Services

The community of Millville has two water systems registered with the state and the community of Whitmore has three. The rest of the district is served by private water systems.

District Service and Infrastructure

The Millville Masonic & Odd Fellows Cemetery District provides burial, graveside services and planning, and grounds maintenance. It maintains water hydrants for the fire suppression for local area fire departments. The District has two employees and performs 35-40 interments per year with approximately 4,000 spaces in use. Future development plans include an additional 10,000 spaces on district-owned land. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections.

Financing Constraints and Opportunities

The primary revenue sources are service fees, and a share of the 1% property tax. Cemetery service fees come from plot sales, required endowment funds contributions, sale of vaults and liners, and interment (opening and closing graves) fees.

As a cemetery becomes full, the income from service fees declines, which can be a significant financial constraint as maintenance costs must be covered by property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

Cost Avoidance Opportunities

Economies of scale in most organizations -- particularly small public entities -- are most readily apparent in management and administrative functions, where the marginal costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity. Capital factors involved in cemetery operations are typically not major.

However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions.

Financial Information

The endowment fund balance is currently \$182,497.00 and the annual budgeted revenue for FY 2018-19 is \$140,590.⁶ The District is well positioned to stay financially solvent for the foreseeable future.

Table 17: Millville Masonic & Oddfellows Cemetery District Revenues & Expenditures

Millville Masonic & Oddfellows Cemetery District Budget	Actual Budget FY 2017-18	Adopted Budget FY 2018-19
Revenues	\$107,829	\$140,590
Expenditures	\$116,638	\$140,590
Net Position (Revenues-Expenditures)	-\$8,809	\$0

Governance Structure

The Millville Masonic & Odd Fellows Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the 3rd Thursday of the month in February, May, August and November at 7 PM in the Millville Cemetery District Office

Table 18: Millville Masonic & Odd Fellows District Board of Directors

Director	Term Expiration
Ron Rourke	2022
Rod Miranda	2022
Gary Michael	2020

MUNICIPAL SERVICE REVIEW DETERMINATIONS

Growth and population projections for the affected area

It is difficult to estimate the number of people served by this district since the boundary extends from Redding to the Lassen County line and covers 408,029 acres.

⁶ Millville Masonic & Oddfellows Cemetery District Request for Information Response 2018

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence

The community of Millville is not a disadvantaged unincorporated community. It has an MHI of \$61,912, which is 97% of California’s MHI of \$63,783, well over the 80% cutoff of statewide MHI qualifying a community as disadvantaged. The communities of Bella Vista, Oak Run, Whitmore and Viola are also not considered to be disadvantaged. Shingletown is a DUC with an MHI of \$40,441.

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 disadvantage unincorporated communities within or contiguous to the sphere of influence.

Public services and facilities appear to be adequate to serve existing demand.

Financial ability of agencies to provide services

The endowment fund balance is currently \$182,497.00 and the annual budgeted revenue for FY 2018-19 is \$140,590. The District is well positioned to stay financially solvent for the foreseeable future.

Status of, and opportunities for, shared facilities

The District is 431,711 acres in size and encompasses the communities of Millville and Whitmore east of the City of Redding along Old Highway 44. Due to the large size of the District, there are no opportunities to share facilities with another District that provides equivalent services.

Accountability for community service needs, including governmental structure and operational efficiencies

The Millville Masonic & Odd Fellows Cemetery District is governed by a three-member Board of Directors who are appointed by the Shasta County Board of Supervisors. Board meetings are held on the 3rd Thursday of the month in February, May, August and November at 7 PM in the Millville Cemetery District Office

Any other matter related to effective or efficient service delivery, as required by commission policy

There are no other matters related to efficient service delivery.

SPHERE OF INFLUENCE DETERMINATIONS

Shasta LAFCO makes the following written SOI determinations.

The present and planned land uses in the area, including agricultural and open-space lands.

The existing land uses in the district are primarily rural residential and agricultural grazing land with areas of mixed-use development. There are several small communities located along Hwy 299 and Hwy 44, the main transportation arteries in the area.

The present and probable need for public facilities and services in the area.

The primary infrastructure needed for public cemetery districts is sufficient land available for cemetery purposes. As the district has interment capacity for many years, there are no plans to purchase additional land.

The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

The Millville Masonic & Odd Fellows Cemetery District provides burial, graveside services and planning, and grounds maintenance. It maintains water hydrants for the fire suppression for local area fire departments. The District has two employees and performs 35-40 interments per year with approximately 4,000 spaces in use. Future development plans include an additional 10,000 spaces on district-owned land. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in older sections. The present capacity of public facilities provided by the City appear to be adequate to serve current demand.

The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

Local communities within the District provide for the daily local needs of the population. The City of Redding provides a major shopping and service industry hub for residents in Shasta County. It is approximately 20 miles away from Millville and 30 miles from Whitmore.

For an update of a sphere of influence 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.

Communities located within the District are not generally considered to be disadvantaged unincorporated communities with the exception of Shingletown. There are no DUCs that should be considered for inclusion in the SOI.