

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN UPDATE

FOR

OROVILLE CEMETERY DISTRICT



ADOPTED OCTOBER 3, 2019
BUTTE LAFCO RESOLUTION No. 04 2019/20

DISTRICT DATA SHEET

OROVILLE CEMETERY DISTRICT

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GOVERNING BOARD

The District is governed by a five-member Board of Trustees, who are appointed by the Butte County Board of Supervisors to serve four-year, staggered terms. The Board of Trustees meet at 5:30 p.m. on the fourth Monday of every month at the District Office located at 5646 Lincoln Boulevard in Oroville, CA.

FORMATION INFORMATION

The District was formed by the Butte County Board of Supervisors in February 10, 1928.

PURPOSE

- Enabling Legislation: Division 8 of the CA Health & Safety Code relating to cemeteries and specifically pursuant to Public Cemetery Districts (Health and Safety Code §9000 et seq.)
- Empowered Services: To own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents and property owners, as well as eligible non-residents.
- Provided Services: Sale of Burial Plots, Interment Services and Provision of Endowment Care.

AREA SERVED

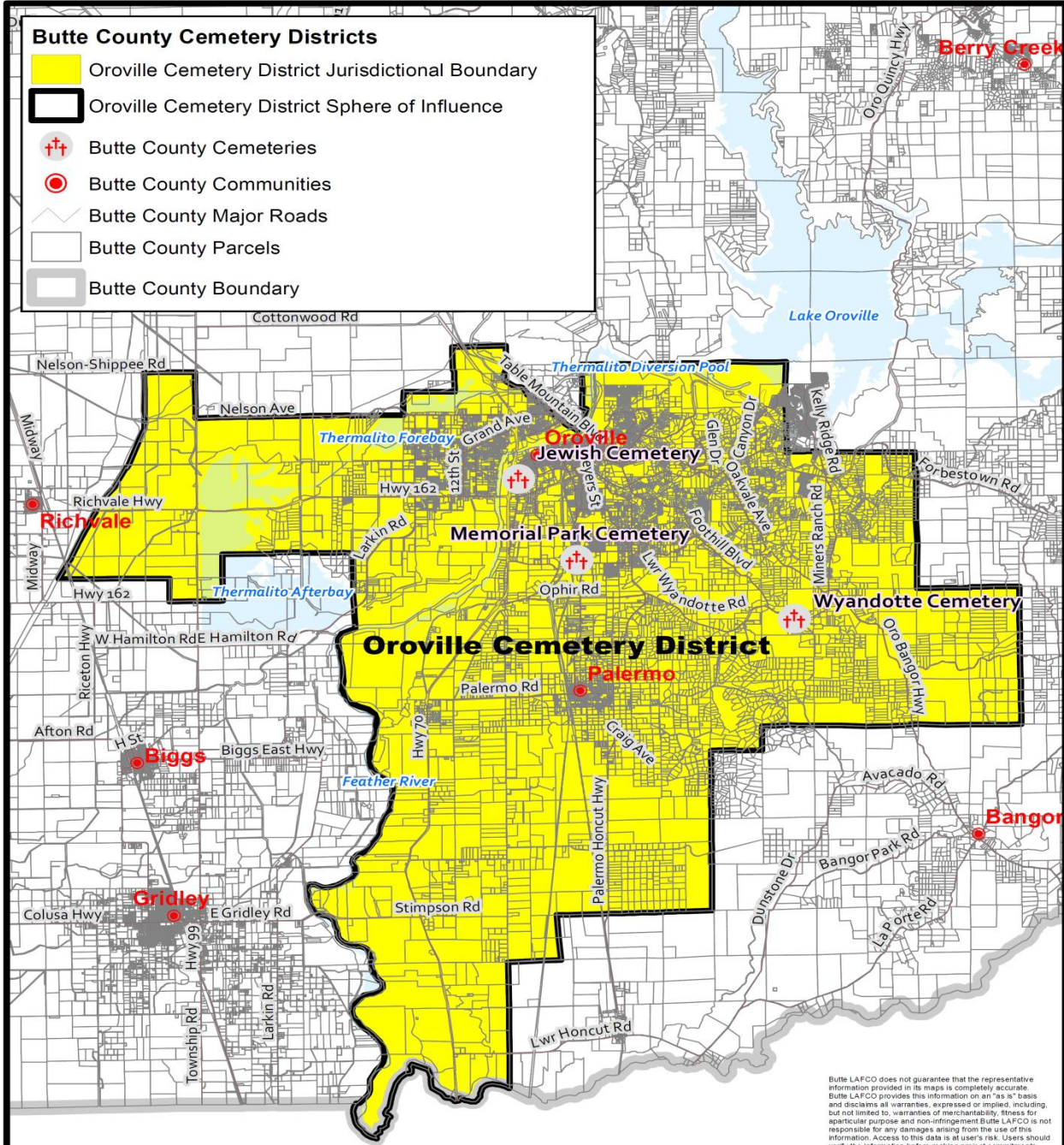
- Supervisorial District: 1
- Number of Parcels: 17,759
- Acreage: 91,619 (143 Square Miles)
- Estimated Population: 47,136
- Location: Southern Butte County, generally surrounding the City of Oroville.
- Sphere of Influence: Coterminous.

FINANCIAL INFORMATION

Fiscal Year 2018-19

Revenues:	\$931,455	Property Tax Allocation, Current & Miscellaneous Services and Interest
Expenditures:	\$713,553	Salaries & Benefits, Services & Supplies, Fixed Assets and Special Items Expense
Fund Balance, Year End:	\$1,730,402	

Oroville Cemetery District Boundaries and Sphere of Influence



Butte LAFCO does not guarantee that the representative information provided in its maps is completely accurate. Butte LAFCO provides this information on an "as is" basis and disclaims all warranties, expressed or implied, including, but not limited to, warranties of merchantability, fitness for a particular purpose and non-infringement. Butte LAFCO is not responsible for any damages arising from the use of this information. Access to this data is at user's risk. Users should verify the information before making project commitments.

Butte Local Agency Formation Commission			 Oroville Cemetery District
Sphere of Influence & District Boundary			
Action: Approved	Date: October 3, 2019	Resolution: 04 2019/20	 C:/Projects/lafoo_projects/lafoo_cemetery_msr/cemetery_msr_oroville.mxd Update: 6/14/2019 Data: Butte County & LAFCO

NOTE:

Upon commencement of the Butte County Public Cemetery District MSR/SOI Plan Update, LAFCo sent a memorandum, dated May 10, 2019 to the eight Public Cemetery Districts in Butte County. The memorandum provided the Districts with an thoroughly outlining the process, an evaluation questionnaire, a desired outcome and requested actions. *The Oroville Cemetery District responded promptly and provided all documents, as requested.*



District Characteristics

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



Memorial Park Cemetery

Deeded and in operation since 1929, Memorial Park Cemetery is located at 5646 Lincoln Boulevard in Oroville. The first known burial occurred on January 2, 1931. The District's office is located at Memorial Park Cemetery.



Oroville Cemetery

Originally established in 1857, deeded in 1876, the Oroville Cemetery was the first organized cemetery in the District. Oroville Cemetery, designated as a "historical" cemetery is located at 2600 Feather River Boulevard in Oroville. The once independent Catholic Cemetery, adjacent to Oroville Cemetery was deeded in 1876. In 1896, the section belonging to the Independent Order of Odd Fellows Lodge #59 was deeded, as well as the section belonging to the Masonic Lodge #103, in 1898. The first known burial occurred on March 28, 1857.



Jewish Cemetery

Established in 1859, the cemetery was deeded 1871 "for the use and benefit of the Hebrews or Jewish of said Town." The Jewish Cemetery, designated as a "historical" cemetery is located at 1874 Feather River Boulevard in Oroville. The first known burial occurred on February 16, 1862.



Wyandotte Cemetery

The Wyandotte Cemetery is located at 4600 Foothill Boulevard in Oroville. Although the cemetery was established in 1852, the citizens of Wyandotte elected a Board of Directors in 1871. In 1967, the cemetery was formed as a district. In 1984, it merged with the Oroville Cemetery District. The land in which the Wyandotte Cemetery is located was donated to the Oroville Cemetery District in 1985. The first known burial occurred in 1852.

Municipal Service Review Factors for Oroville Cemetery District

Pursuant to GC §56430, in order to update a SOI for a city or special district, the associated MSR must include written determinations that address various factors regarding the ability of the subject agency to provide services. The following provides an analysis of the seven categories or components required by §56430 for the Municipal Service Review for the Oroville Cemetery District:

MSR Factor No. 1: Growth and Population Projections for the Affected Area

The District's jurisdictional boundaries consist of southern Butte County, generally surrounding the City of Oroville. Population growth within the District varies by location. The following table provides population data for Butte County for the years 2010 to 2019:¹

California Department of Finance Historical Population Estimates

Butte County	4/1/2010	1/1/2011	1/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	2010-2019 Growth Rate	Compound Annual Growth Rate 2010-2019
Biggs	1,707	1,711	1,703	1,713	1,708	1,767	1,899	1,905	1,894	2,066	21.0%	2.34%
Chico	86,187	86,819	88,068	89,283	90,217	91,306	92,117	93,383	92,861	112,111	30.1%	3.34%
Gridley	6,584	6,585	6,519	6,648	6,655	6,654	6,663	6,704	6,921	7,224	9.7%	1.08%
Oroville	15,546	15,532	15,524	15,989	15,994	16,139	17,999	18,037	18,091	21,773	40.1%	4.45%
Paradise	26,218	26,215	25,915	25,759	25,769	25,739	25,755	25,841	26,423	4,590	-82.5%	-9.17%
Uninc.	83,758	83,966	83,335	82,949	82,958	82,862	80,270	80,534	81,706	78,702	-6.0%	-0.67%
Inc.	136,242	136,862	137,729	139,392	140,343	141,605	144,433	145,870	146,190	147,764	8.5%	0.94%
Total	220,000	220,828	221,064	222,341	223,301	224,467	224,703	226,404	227,896	226,466	2.9%	0.33%

The growth rate of Butte County as a whole for 2010 to 2019 was 2.9 percent, which is a compounded annual growth rate of approximately 0.33 percent. As of January 1, 2019, the table reflects a population redistribution due to the devastating Camp Fire in November of 2018.

In May 2019, the Demographic Research of the California Department of Finance released updated population growth projections for all of the counties in the State of California². In 2030, the population projection for Butte County is 246,880 and is approximately nine percent higher than the county's current population. This represents a compounded annual growth rate of approximately one percent.

Based upon historical growth rates, the anticipated growth rate of one percent for Butte County as projected by the California Department of Finance for Butte County

¹ State of California, Department of Finance, *E-4 Population Estimates for Cities, Counties, and the State, 2011-2019, with 2010*. Sacramento, California, May 2019.

² Projections prepared by the Demographic Research Unit, California Department of Finance, May 2019.

appears to be the most accurate. The current population project for the Oroville Cemetery District is 47,136 and is anticipated to grow at an annual rate of one percent.

MSR Determination 5.1.1: The District's current population is anticipated to grow at an annual rate of one percent with no demonstrable effect on District services.

MSR Factor No. 2: The Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence

In accordance with CKH, §56425-56430, LAFCo is required to address the location and characteristics of any disadvantaged unincorporated communities within or contiguous to a special district's sphere of influence if that city or special district provides sewer, municipal and industrial water, or structural fire protection services.

The District was formed in 1929 pursuant to Division 8 of the HSC relating to cemeteries and specifically pursuant to Public Cemetery Districts (HSC §9000 et seq.) with the purpose to own, operate and maintain cemeteries within jurisdictional boundary and provide interment services to district residents, property owners and eligible non-residents. The District does not provide domestic water, fire protection or wastewater services. Therefore, pursuant to CKH, §56425(e)(5); LAFCo is not required to address disadvantaged communities within the MSR.

MSR Determination 5.2.1: The District does not provide domestic water, fire protection or wastewater services. Therefore, pursuant to CKH, §56425(e)(5); LAFCo is not required to address disadvantaged communities within the MSR.

MSR Factor No. 3: Present and Planned Capacity of Public Facilities, Adequacy of Public Services, and Infrastructure Needs or Deficiencies including Needs or Deficiencies related to Sewers, Municipal and Industrial Water, and Structural Fire Protection in any Disadvantaged, Unincorporated Communities within or Contiguous to the Sphere of Influence

Capacity of Public Facilities

Together, the Oroville Cemetery District's four cemeteries consist of approximately 86 acres, of which 30.5+/- acres remain available for future use. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land, which accounts for the variety of space needs for cremation and single-depth burials. The demand



for services has averaged 199 annually in the past ten years; therefore, it is anticipated that they will generally increase at the same rate as population growth. With an average population growth of approximately one percent annually, it is estimated that the District could experience 2,000 calls for service through 2030.

Public Services

Pursuant to Division 8 of the HSC, the District:

- May own, operate, improve, and maintain cemeteries and provide interment services within its boundaries.
- Shall maintain the cemeteries owned by the District.
- Shall have exclusive jurisdiction and control over its maintenance and management.

In addition to the public services above, the District included that it adequately provides a respectful and cost-effective interment of human remains to meet the cultural, economic, religious and social needs of California's diverse communities.

Infrastructure

The District has a significant amount of infrastructure and capital facilities.

MEMORIAL PARK CEMETERY

The Memorial Park Cemetery consists of 66 acres, of which 40 acres are in current use and fully landscaped. The remaining 26 acres are available for future use. The District is currently in the planning stage of developing 12.85 acres of the remaining 26 acres, which once developed, will create an additional 5,500 plots.



On-site infrastructure includes a grand entrance gate, walk through gates, paved roadways, curbs, gutters and perimeter fencing, all of which appear to be in good condition. The cemetery has a septic system and water service is provided through infrastructure owned and maintained by South Feather Water & Power Agency; however, the on-site water distribution systems are owned and maintained by the District. Structures include the District's recently renovated office, two shop buildings and a maintenance yard, with a fully fenced perimeter. The District's office was recently renovated, providing the public with a more personal accommodation, and a

more effective, yet efficient space for office personnel. In addition to the office renovation, the District's restroom was enlarged and retrofitted for wheelchair access. The restroom is located adjacent to the office and serves cemetery personnel, as well as the public.



Located in the Veteran's section of the cemetery, a brick memorial was erected in dedication to Veterans, past, present and future. In addition, the section also includes two niche banks located on the front of the hill side. Of the 288 original niches, 13 remain available.

Also included in the Veteran's section located at the top of the hill is a newly constructed chapel, also known as "Hilltop Haven Chapel" with meandering cement walkways for easy public access. A second niche facility, also known

as "Alpha B Niches" has also been recently constructed. An attractive feature, including landscaping and benches, the "Alpha B Niches" in the Veteran's section includes 324 niches, of which 207 are available.

Waste receptacles of solid, slatted steel are strategically placed throughout the park, easily accessible to the public.



OROVILLE CEMETERY

The Oroville Cemetery consists of 11.5 acres, all of which are landscaped and developed. On-site infrastructure includes a grand entrance gate, other entry gates, walk through gates, paved roadways, iron fencing and perimeter fencing, all of which appear to be in good condition. The cemetery has a septic system, which was replaced in 2009. Water is obtained from a well through an on-site, water distribution system, owned and maintained by the District. The only on-site structure is a metal building which houses a well pump and provides storage area for cemetery personnel. In addition, the building includes an office and restrooms. Waste receptacles of solid, slatted steel are strategically placed throughout the park, easily accessible to the public. A stone and granite monument is located at the front of the cemetery, in which a brief history of the cemetery is inscribed.



JEWISH CEMETERY

The Jewish Cemetery consists of 2.6 acres, of which one-half acre is in current use and fully landscaped. The remaining two acres are available for future use. On-site infrastructure includes entry gates, historical monument and perimeter fencing, all of which appear to be in good condition. Water service is provided by through infrastructure owned and maintained by California Water Service; however, the on-site water distribution system is owned and maintained by the District. The park includes a waste receptacle of solid, slatted steel, easily accessible to the public. A stone and granite monument is located at the front of the cemetery, in which a brief history of the cemetery is inscribed.



WYANDOTTE CEMETERY

The Wyandotte Cemetery consists of 5.5 acres, of which 2.5 acres are in current use. Three acres remain available for future use. On-site infrastructure includes entry gates, walk through gates, graveled roadways and perimeter fencing, all of which appear to be in good condition.



Equipment

The District owns, operates and maintains an extensive variety of maintenance and operations equipment, including vehicles, gravesite excavation and preparation equipment (including tents, greens, chairs, heaters, and sound system), maintenance tools and landscape tools, all of which are located at the District's Memorial Park Cemetery. In addition, the District *maintains an adopted, detail-oriented, capital improvement plan* for the purpose of reviewing existing needs, as well as projecting future infrastructure needs and ensuring that the financial mechanisms are in place to fund those needs.

Capital improvement projects are funded normally through services income, property taxes and interest through allocation in the District's budget, adopted annually.



MSR Determination 5.3.1: Based on average population growth estimates, the District has sufficient land resources to accommodate projected service demands beyond 2030.

MSR Determination 5.3.2: The District has sufficient land resources and infrastructure to ensure that ongoing operations can accommodate projected service demands well beyond 2030, as it has a capital improvement plan and financial commitment practices in place.

MSR Determination 5.3.3: The District has sufficient equipment to ensure ongoing operation and maintenance to existing equipment can be made in a timely and efficient manner, as it has a capital improvement plan and financial commitment practices in place.

MSR Determination 5.3.4: The District does not provide water, sewer, or fire protection services and therefore, is not responsible for assuring that these services are adequately provided to the area within its boundaries.

MSR Factor No. 4: Financial Ability of Agencies to Provide Services

The District is in sound financial condition with respect to operating revenues and expenditures and reports no outstanding indebtedness, nor has it been a party to a legal action within the past five years, nor does it currently have outstanding litigation.

Revenues are drawn from property taxes, current and miscellaneous services and interest. Expenditures primarily consist of salaries and benefits; services and supplies, fixed assets and special items expense. The District maintains sufficient reserves for the purpose of funding future capital improvements and fixed assets.

Budget

On or before August 30th of each year, the District's Board of Trustees shall adopt a final budget (HSC §9070(a)). The District Manager prepares a preliminary operating budget, including revenues and expenditures and submits it to the District's Board of Trustees no later than June of each year. The final budget in which the District's Board of Trustees adopts becomes operative on July 1st each year. The District's Board of Trustees must approve all supplemental appropriations to its' budget and transfers between major funds. Budgets can be found on the District's website and are available, upon request at the District's office.

Funds

The District's funds are deposited with, and maintained by, the Butte County Treasurer and Tax Collectors Department; however, the County has no control over how the

District's funds are utilized. The funds that the District deposits with the County Treasurer are placed in the County's Investment Trust Fund, which accounts for the assets of legally separate entities that deposit cash with the County Treasurer in an investment pool, which commingles resources in the investment portfolio for the benefit of all participants. The District receives dividends from the Investment Trust Fund. Because the County Treasurer and Tax Collectors Department maintains the District's funds, the District's annual budget is included as a part of the County's overall annual budget.

Following are the funds in which the District utilizes:

- General Fund. This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the District. As of June 30, 2019, the District's General Fund balance is \$1,730,402. The following funds are reported within the General Fund.
- Pre-Need Trust Fund. This fund is used to account for deposits to the Pre-Need Trust Fund. The Fund consists of fees associated with burial, except for the sale of the plot, in the future. The principal amount represents deferred revenue of the General Fund and must remain until services are rendered, at which time the funds are transferred to the General Fund and recognized as current period revenue. Earnings on the trust fund may be expended without restriction. As of June 30, 2019, the District's Pre-Need Trust Fund balance is \$1,206,705.
- Endowment Care Principal Fund. A permanent fund which is used to account for deposits for endowment care. A fee is charged for each burial right sold by the District. The principal amounts of the trust may not be expended, but earnings of the fund are transferred to the Endowment Care Interest Fund and may be expended for the endowment care of burial plots. As of June 30, 2019, the District's Endowment Care Principal Fund balance is \$1,709,589.
- Endowment Care Interest Fund. This fund is a fiduciary fund for the benefit of the district and are reported as reserved assets of the General Fund. As of June 30, 2019, the District's Endowment Care Interest Fund balance is \$42,912.



Oroville Cemetery District Budget

FUND	REVENUE	2016-17		2017-18		2018-19	
		Adopted	Actual	Adopted	Actual	Adopted	Actual
2250	Current Secured Property Tax	205,000	130,189	122,000	137,883	137,700	135,882
2250	Current Unsecured Property Tax	10,500	10,912	10,500	10,713	10,500	11,838
2250	Current Supplemental Property Tax	2,100	2,776	2,100	3,160	3,000	3,035
2250	Prior Unsecured Property Tax	350	253	350	379	350	309
2200	Passthrough Property Tax	-	86,217	86,000	92,630	90,000	98,766
2250	Miscellaneous Taxes	150	365	150	265	250	297
2250	Interest	1,000	1,142	1,000	1,370	1,000	1,192
2250	Interest (EC, Outside Investment Acct.)	237,749	-	-	-	-	-
2250	FMV Adjustment - Unrealized Gain (Loss)	-	(1,547)	-	(996)	-	1,492
2250	Homeowners' Property Tax Relief	3,000	3,008	3,000	3,000	3,000	3,019
2250	Property Tax Backfill Secured	-	-	-	-	-	11,577
2250	Property Tax Backfill Unsecured	-	-	-	-	-	72
2250	Charges for Current Services	243,000	368,800	258,000	404,422	251,000	305,345
2250	Miscellaneous Revenue	119,681	158,445	122,814	219,898	132,271	235,540
2250	Endowment Care (MP)	-	-	-	-	-	-
2250	Endowment Care (OC)	-	-	-	-	-	-
2250	Transfer In	8,147	8,147	189,157	-	21,900	-
2251	Interest	-	840	-	-	17,020	17,020
2251	Unrealized Gain/Loss	-	-	-	(11,321)	-	11,321
2251	Endowment Care (MP)	-	55,170	-	45,605	-	55,179
2251	Endowment Care (OC)	-	-	-	1,830	-	776
2251	Endowment Care (W)	-	1,770	-	730	-	200
2252	Interest	8,147	9,492	-	12,922	-	13,894
2252	FMV Adjustment - Unrealized Gain (Loss)	-	(7,831)	-	1,974	-	232
2255	Interest	-	12,697	-	16,117	-	16,500
2255	FMV Adjustment - Unrealized Gain (Loss)	-	(10,359)	-	(11,138)	-	13,934
2255	Charges for Current Services	-	(7,465)	-	(998)	-	(5,964)
	Total Revenue	838,824	823,022	795,071	928,444	667,991	931,455
FUND	EXPENDITURES						
2250	Salaries & Benefits	511,255	527,986	516,503	529,159	549,473	551,754
2250	Services & Supplies	162,206	120,624	159,098	130,094	168,393	141,654
2250	Fixed Assets	288,741	100,904	305,533	288,410	52,825	19,254
2250	Appropriations - Contingency	-	-	-	-	-	-
2250	Special Items Expense	-	3,499	4,000	7,873	4,000	891
2250	Rebates and Refunds	4,000	8,148	-	-	-	-
2252	Outflow Cash Transfer	8,147	-	-	-	-	-
	Total Expenditures	974,349	761,160	985,134	774,691	774,691	713,553

Camp Fire Impacts

The District experienced a \$11,649 property tax loss in the FY 2018/19 resulting from properties destroyed by the Camp Fire. State legislation allowed for a temporary backfill of this loss in revenue, as shown in the budget above.

Fees

The District maintains an adopted Fee Schedule, with the most recent, effective November 1, 2018. According to the District, the Fee Schedule is reviewed annually by the District's Board of Trustees. Historically, fees increase yearly approximately five percent. Current fee schedules can be found on the District's website and are available, upon request at the District's office.

Audits & Financial Statements

Every year, the District retains the services of a certified public accountant to prepare the District's annual financial audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the District's financial statements. The District's financial statements include all transactions for which the District is financially accountable. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In reviewing audits for Fiscal Years ending June 30, 2018 and 2017, the District was shown to be *in conformity with auditing standards* generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Controller General of the United States. The Financial Reports did not identify any deficiencies in the District's internal financing controls, material weaknesses, or significant deficiencies in the District's financial reporting.

Audits are available for review on the District's website and upon request, at the District's office.

MSR Determination 5.4.1: The District is in sound financial condition, has appropriate financial planning mechanisms in place to meet operational and long range planning needs and is in conformity with governmental requirements for financial accounting and auditing.

MSR Factor No. 5: Status of, and Opportunities for, Shared Facilities

Due to geographic constraints, it is difficult for the District to easily share facilities with other public cemetery districts as none of the eight cemetery districts in Butte County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and thus, financially beneficial. The District reports that consolidation or reorganization with another cemetery district has never been considered, nor does it have an interest to do so.

The District does, however, lease a small portion of property located at the Memorial Park Cemetery to the City of Oroville, at no cost. The small portion of property contains a radio transmitted tower which is maintained by the City and is utilized as a backup system for communication. The current lease is for 50 years and will expire in 2031.

MSR Determination 5.5.1: No deficiencies exist as a result of the lack of shared facilities, as maintenance and operational needs of the District are met through its current resources.

MSR Factor No. 6: Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

The Oroville Cemetery District is the only public cemetery authorized to own, operate and maintain cemeteries within its jurisdictional boundary.

Government Structure

The District is governed by a five member Board of Trustees, with staggered, four year terms, appointed by the Butte County Board of Supervisors. Members of the Board receive \$100 per meeting, not to exceed \$200 in any one month. Currently, the District's Board of Trustees are as follows:

Name	Term	
	Start	End
Jill Broderson	3/26/2019	1/1/2020
Jim Thomas Bruggeman	12/12/2017	1/1/2022
James L. Edwards	1/1/2017	1/1/2021
Steve Herr	12/11/2018	1/1/2023
Mark Wisterman	12/11/2018	1/1/2023

Meetings

The Board of Trustees meet on the fourth Monday of each month at 5:30 p.m. in the District's office located at 5646 Lincoln Boulevard in Oroville. Agendas for the Board of Trustees are publicly noticed 72 hours prior to meetings on the front window of the District's office. Meetings are held in compliance with both the Ralph M. Brown Act.

The District's Board of Trustees' meetings are open to the public. Generally, very few members of the public attend. Public comment is encouraged and any member of the public is welcome to address the Board with issues related to the District's areas of concern. No actions can be taken by the Board on such items at the time it is presented; however, the Board may direct the District Manager to agendaize such items for consideration at a future meeting. A majority of the Board shall constitute a quorum for the transaction of business. Meeting agendas and minutes are kept on record securely located within the District's office.

The District's Board of Trustees maintains an adopted set of Board Policies; Rules and Regulations; Rules and Regulations for Memorial Markers, Monuments and Benches, as well as Flower Regulations. All Rules and Regulations including Board Policies can be found on the District's website and are available, upon request at the District's office.

Staffing

While public sector management standards vary depending on the size and scope of the organization, there are minimum standards. Well-managed organizations evaluate employees annually, track employee and agency productivity, periodically review agency performance, prepare a budget before the beginning of the fiscal year, conduct periodic financial audits to safeguard the public trust, maintain relatively current financial records, conduct advanced planning for future service needs, and plan and budget for capital needs.

The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with a District Manager hired by and who receives supervision and direction from the appointed Board of Trustees, and the remainder of the staff directly supervised by the District Manager.

The District Manager manages all cemetery operations, including coordinating services of the deceased and burial site preparation, provision of pre-need services and general responses to inquiries. Other staff includes:

- Secretary (1)
- Grounds Superintendent (1)
- Maintenance Worker (4)

Website

The District has a comprehensive website (<https://www.oroillecemetery.com/>) that is easy to navigate, accommodating and contains a vast array of information. The District's webpage includes such documents as:

- District Office, Cemetery & Gate Hours
- District Map

- Contact Information
- District Rules and Regulations
- Rules and Regulations for Memorial Markers, Monuments & Benches and Flowers
- Burial Options (Immediate Need & Pre Need)
- Board of Trustees' Term Length and Expiration
- Board of Trustee's Policies
- Board of Trustees' Meeting Agendas and Minutes
- Budgets and Financial Audits
- History

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added GC §6270.6 and §53087.8 to provide the public easily accessible and accurate information about the district.

A special district does not have to have a website if, with a majority vote of its governing body at a regular meeting, the district adopts a resolution declaring that a hardship exists that prevents it from establishing or maintaining a website. The resolution adopted under this exception must include detailed findings based on evidence included in the meeting's minutes that support the board's determination. Examples of hardship include inadequate access to broadband network facilities, significantly limited financial resources, or insufficient staff resources. Finally, the resolution is only valid for one year. To continue to be exempt, the governing body must adopt a resolution pursuant to this exception every year so long as the hardship exists.

Community Service Needs

The District is closely aligned with the Oroville community and makes its facilities available to numerous community service groups. The District participates in activities with several community groups, including the Butte County Historical Society. Every year, the District together with other local groups in the Oroville area, has an Easter sunrise service, as well as a Memorial Day service.



Operational Efficiencies

As a cost avoidance and facilities sharing measure, the District is a member agency of the Golden State Risk Management Authority. The Golden State Risk Management Authority is a public entity formed by a joint powers agreement in accordance with the California Government Code. The purpose of this agreement is to administer a joint protection program wherein member agencies pool losses and claims, jointly purchase excess insurance, administrative and other services, including claims adjusting, data

processing, risk management, loss prevention, legal and related services. As a participating member agency in the joint powers agreement, the Oroville Cemetery District obtains compensation, general liability and health insurance through the Golden State Risk Management Authority.

Public complaints are to be resolved at the lowest administrative level, according to the District's Policies of the Board of Trustees. Resolution shall be prompt, logical and if possible, fair to both parties involved. The District's Superintendent and/or Manager will endeavor to resolve the dispute or complaint. If the complainant is not satisfied with explanation or resolution, they will be advised and invited to attend the next meeting of the District's Board of Trustees.

On a daily basis, the District backs up of all burial information, including financial information and other general records on to an off-site server, as well as the cloud.

MSR Determination 5.6.1: The District is the only public cemetery authorized to own, operate and maintain cemeteries within its jurisdictional boundary.

MSR Determination 5.6.2: The District is governed by a five member Board of Trustees who are appointed by the Butte County Board of Supervisors. The District holds regular meetings that are open and accessible to the public. The District maintains sufficient accountability in its governance; public meetings appear to be held in compliance with both the Ralph M. Brown Act and Americans Disability Act; and upon request, information regarding the District appears to be available to members of the public.

MSR Determination 5.6.3: The structure of the District is relatively simple and is well suited to the type of operations undertaken by the District, with a District Manager hired by and who receives supervision and direction from the appointed Board of Trustees, and the remainder of the staff directly supervised by the District Manager.

MSR Determination 5.6.4: The District's website contains a wealth of information about the District and the services it provides. The website is comprehensive and is easy to navigate. The District should be commended for creating and maintaining a functional and accommodating website.

MSR Determination 5.6.5: The District's operations appear to run both effectively and efficiently and are representative of a well organized and capable special district.

MSR Factor No. 7: Any Other Matter Related to Effective or Efficient Service Delivery, as Required by Commission Policy

None noted.

Sphere of Influence Factors for Oroville Cemetery District

There are numerous factors to consider in reviewing a SOI Plan, including current and anticipated land uses, facilities, and services, as well as any relevant communities of interest. Updates generally involve a comprehensive review of the entire SOI Plan, including boundary and SOI maps and the District's MSR. In reviewing an agency's sphere, the Commission is required to consider and prepare written statements addressing five factors enumerated under GC §56425(e). Each of the SOI review factors for Oroville Cemetery District is listed below, with a corresponding determination.

Located in southern Butte County, the Oroville Cemetery District generally surrounds the City of Oroville. The District is bordered by the Thompson Flat Cemetery District to the north, Bangor and Upham Cemetery Districts to the east, and Gridley-Biggs Cemetery District to the west. The District's Sphere of Influence is coterminous with its jurisdictional boundaries. The District has not requested any changes to current SOI boundaries.

SOI Factor No. 1: The Present and Planned Land Uses in the Area, including Agricultural and Open Space Lands

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

SOI Factor No. 4.4.1: The District has no authority over land uses nor are its services considered to be essential to the development of land use patterns.

SOI Factor No. 2: The Present and Probable Need for Public Facilities and Services in the Area

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

SOI Factor No. 4.4.2: The District has sufficient land resources to provide public services and facilities to its residents and to the future growth that has been projected for the areas that essentially surrounding the City of Oroville, including the City of Oroville.

SOI Factor No. 3: The Present Capacity of Public Facilities and Adequacy of Public Services that the Agency Provides or is Authorized to Provide

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

SOI Factor No. 4.4.3: The District's present facilities and services are adequate for current and projected needs for the foreseeable future.

SOI Factor No. 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

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

SOI Factor No. 4.4.4: The District encompasses essentially the City of Oroville and surrounding areas.

SOI Factor No. 5: 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, that Occurs Pursuant to Subdivision (G) on or after July 1, 2012, the Present and Probable Need for those Public Facilities and Services of Any Disadvantaged Unincorporated Communities Within the Existing Sphere of Influence

The District provides a unique and vital service to the communities it serves. It is responsible for the efficient and effective operation of the cemetery, as well as, the protection of historic gravesites in perpetuity. While there are disadvantaged unincorporated communities within the District's sphere, the District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection.

SOI Factor No. 4.3.5: The District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection.

Sphere of Influence Findings and Recommendations

The Oroville Cemetery District SOI analysis and determinations indicate that:

1. The services being provided by the District are adequate and are being provided in a reasonably effective manner.

2. There are no substantial land use or service delivery deficiencies that demand modifications to the Districts' existing coterminous SOI boundary. In addition, neither the District nor LAFCo has requested any modifications to the existing SOI boundary.
3. The Commission affirms the existing coterminous SOI boundary as presented by the map in Section 5, Page 3.

