

**Local Agency Formation Commission of Lake County  
(LAFCO)**

**CEMETERY DISTRICTS  
In  
Lake County**

**MUNICIPAL SERVICE REVIEW**  
(Adopted September 16, 2009  
Resolution 2009-0010)

**AND**

**SPHERE OF INFLUENCE UPDATE**  
(Adopted September 16, 2009  
Resolution 2009-0011)



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# LAKE LAFCO CEMETERY DISTRICTS

## MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE

### 1. INTRODUCTION

#### 1.1 LAFCO's Responsibilities

LAFCO's in California are independent agencies created by the California Legislature in 1963 among whose major purposes include encouraging the orderly formation of local governmental agencies and conserving and preserving natural resources.

Statewide there are 58 LAFCOs working with nearly 3,500 governmental agencies (400+ cities, and 3,000+ special districts). Agency boundaries are often unrelated to one another and sometimes overlap at random, often leading to higher service costs to the taxpayer and general confusion regarding service area boundaries. LAFCO decisions strive to balance the competing needs in California for efficient services, affordable housing, economic opportunity, and conservation of natural resources.

LAFCOs are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, preparing a review of services called a Municipal Service Review and preparing a Sphere of Influence thereby determining the future "probable" boundary for each city and special district within each county.

The Commission's efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected.

Often citizens are confused as to what LAFCO's role is. LAFCO's do not have enforcement authority nor do they have the authority to initiate a city or district annexation or detachment proceeding. LAFCO's may initiate consolidation or dissolution proceedings; however, these proceedings are subject to the voter approval or denial.

The Legislature has given LAFCO's the authority to modify any proposal before it to ensure the protection of agricultural and open space resources, discourage urban sprawl and promote orderly boundaries and the provision of adequate services.

## **1.2 Municipal Service Review Requirements**

The statute as amended by AB1744 and regulations call for a review of the municipal services provided in the county or other appropriate area designated by the LAFCO. The LAFCO is required to prepare a written statement of its determinations with respect to each of the following:

1. Growth and Population
2. Capacity and Infrastructure
3. Financial Ability
4. Shared Facilities
5. Government Structure and Accountability

Lake LAFCO has a special policy regarding services, which are not growth inducing and districts providing non-growth inducing services. This municipal service review and sphere of influence meets the criteria contained in Section 3.5 of LAFCO's adopted policies as follows:

Section 3.5 – Districts and services, which are not growth-inducing

The Commission may prepare abbreviated Municipal Service Reviews and Sphere of Influence Updates for agencies not providing growth-inducing services and districts providing non-growth inducing services, waive the requirement for preparation of a Master Services Element (see Section 3.3 above) and where appropriate determine Sphere of Influence affirmations to be exempt from the provisions of the California Environmental Quality Act.

Non-growth-inducing services are defined as all public services except water conveyance, treatment, extraction and use of ground and (or) surface water for domestic services or to facilitate urban development; and domestic wastewater collection, treatment and disposal to facilitate urban development; and fire protection and road construction and maintenance services.

Districts providing non-growth inducing services normally would serve finite geographical areas, surrounded by public lands, provide limited specified services to residents or landowners, have coterminous district/sphere of influence boundaries and are not generally or routinely considered for expansion through annexations or sphere amendments for the purpose of providing services for existing or future urban development.

Non-growth-inducing services is defined as all services excepting

1. water conveyance, treatment, extraction and use of ground and (or) surface water for domestic services or to facilitate urban development
2. domestic wastewater collection, treatment and disposal to facilitate urban development
3. fire protection and
4. road improvements and maintenance.

Districts providing non-growth inducing services normally would serve finite geographical areas, provide limited specified services to residents or landowners, have coterminous district/sphere of influence boundaries and are not generally or routinely considered for expansion through annexations or sphere amendments for the purpose of providing services for existing or future urban development.

Sphere of Influence Plan reviews and affirmations for districts providing non-growth inducing services would normally not generate environmental impacts that would make them subject to heightened level of review California Environmental Quality Act (CEQA), namely a Negative Declaration or Environmental Impact Report. Pursuant to CEQA Guideline Section 15320 the following may be applied, as appropriate.

This section provides for an exemption (class 20) where changes in organization or reorganization of local governmental agencies (i.e. in the case of a Sphere of Influence affirmation for districts providing non-growth inducing services) where the changes do not change the geographical area in which previously existing powers are exercised.

This exemption may also be applicable where the changes will not result in any substantive changes to the functions, operations or purposes of the districts; are not predicated on, or will result in, any land use changes that may be subject to CEQA review; and will not cause any reasonable foreseeable environmental consequences in that the Sphere of Influence affirmation will not directly create or cause any significant land use changes or other actions that could be detrimental to the environment.

### **1.3 Sphere of Influence Requirements**

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

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

### **1.4 California Environmental Quality Act**

#### **1.4.1 Municipal Service Review**

The Municipal Service Review is a planning study that will be considered by LAFCO in connection with subsequent proceedings regarding the Lake cemetery districts Sphere of Influence. Although there is no significant modification in its boundary, this Sphere of Influence review or update that follows has not been approved, or adopted by LAFCO.

MSRs are exempt from California Environmental Quality Act (CEQA) pursuant to §15262 (feasibility or planning studies) or §15306 (information collection) of the CEQA Guidelines. LAFCO's actions to adopt MSR determinations are not considered "projects" subject to CEQA.

## **1.4.2 Sphere of Influence**

A Sphere of Influence may or not be exempt from CEQA. Since the Cemetery District Spheres of Influence are proposed to remain the same as the existing Sphere of Influence and no environmental impacts will occur as a result of affirming the existing Sphere of Influence, the Spheres of Influence in this case are also exempt from CEQA.

## **1.5 Description of the Public Participation Process**

Lake LAFCO is a legislative body authorized by the California Legislature and delegated powers as stated in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act).

The LAFCO proceedings are subject to the provisions California's open meeting law, the Ralph M. Brown Act (Government Code §54950 *et seq.*) The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Lake LAFCO complies with the requirements of the Brown Act.

The State MSR Guidelines provide that all LAFCOs should encourage and provide multiple public participation opportunities in the municipal service review process.

Lake LAFCO has discussed and considered the MSR process in open session, and has adopted a schedule for completing the various municipal service reviews and sphere of influence updates for Lake County. Municipal Service Review policies were adopted by the Lake LAFCO on March 4<sup>th</sup>, 2004. These policies define an approach and scope, schedule and how the studies are to be conducted. Since that time many changes in state law have affected the MSR process.

As stated in the MSR policies, each municipal service review will be prepared as a draft, and will be subject to public and agency comment prior to final consideration by the Lake LAFCO.

## **1.6 Preparation of the MSR**

Research for this Municipal Service Review (MSR) was conducted over a six months period including the summer of 2008. Since that time, several modifications have been made reflecting dynamic circumstances. This MSR is



intended to support preparation and update of the Districts' Sphere of Influence, in accordance with the provisions of the Cortese-Knox-Hertzberg Act.

The objective of this Municipal Service Review (MSR) is to develop recommendations that will

- promote more efficient and higher quality service delivery;
- identify areas for service improvement; and
- assess the adequacy of service provision as it relates to determination of appropriate Sphere of Influence boundaries.

While LAFCO prepared the MSR document, LAFCO did not engage the services of experts in engineering, law enforcement, fire protection, recreation and other specialists in related fields, but relied upon reports and district staffs for information. Therefore, this MSR reflects LAFCO's recommendations based on available information during the research period and provided by district and county staff, to assist in its determinations related to promoting more efficient and higher quality service patterns; identifying areas for service improvement; and assessing the adequacy of service provision for the Districts.

## **2 GLENBROOK CEMETERY DISTRICT**

### **2.1 Glenbrook Cemetery District Location and History**

The Glenbrook Cemetery is located at **12969** Bottle Rock Road in the Cobb Mountain area of Lake County. The history of the Cemetery began when Mrs. Mills of Cobb Valley buried her husband on the Mills ranch. Later she deeded  $\frac{1}{4}$  acre which included the grave of her husband to the Cobb Valley Cemetery. At a later date Frank Ingersol, then the owner, deeded enough more property so the Glenbrook Cemetery now extends to the road.<sup>1</sup> According to Ervin Gallagher, the Cemetery was at one time named "Boot Hill".

The Glenbrook Cemetery District was created in 1976 from land that was previously part of the Middletown and Kelseyville Cemetery Districts. The District has 11,500 acres.<sup>2</sup>

According to the 2008 Lake County General Plan, the Cobb area is described as follows:

Cobb is located in a small valley at the foot of Cobb Mountain, northwest of Middletown along State Highway 175 and Bottle Rock Road. The Cobb Mountain area is a predominantly rural area dominated by pine forests, including Boggs State Forest. Mountain resorts and hot springs exist throughout the area, and there are two golf courses. Geothermal steam fields exist in the Cobb Mountain Planning Area.

This area is comprised of scattered resort developments and several older residential subdivisions. Existing development and land divisions are characterized by very small water systems and on-site sewage disposal systems. Land outside of the existing residential subdivision is generally highly constrained, and therefore not conducive to subdivision to smaller residential lots. Revitalization of existing resorts is encouraged in this area.

According to the 2000 census, Cobb had a population of 1,628 people. Commercial services include a grocery store, gas station, post office, and several restaurants. The area is served by both the Kelseyville and Middletown Unified School Districts.<sup>3</sup>

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<sup>1</sup> <http://www.cagenweb.com/lake/Glenbrook%20Cemetery.htm>

<sup>2</sup> Lake County, 2002-2003 Grand Jury Report, Glenbrook Cemetery.

<sup>3</sup> Lake County, 2008 General Plan, pages 2-11 to 2-12.

## 2.2 Glenbrook Cemetery District Facilities

The Glenbrook Cemetery has 2.5 acres. There are 80 vacant plots and 0.33 acre undeveloped for future plots.<sup>4</sup> The facilities are maintained by volunteers. No markers are permitted that exceed one inch above ground level.

## 2.3 Glenbrook Cemetery District Finances

### 2.3.1 Financial Background

The Glenbrook Cemetery had a fund balance of \$47,843 on June 30, 2007 according to the Lake County Auditor. **The operating fund cash fund balance was \$14,121 and was carried forward as revenue into the 2008/2009 Fiscal Year Budget.**<sup>5</sup> The adopted budget for 2007-2008 was \$36,587 which included \$26,726 for expenditures and \$9,861 for reserves. The District expected to receive \$7,500 from Cemetery services and over \$14,000 from property taxes.<sup>6</sup> The adopted budget for 2008-2009 is **\$42,371.**<sup>7</sup>

The District has had financial problems in the past; and it was operated at a deficit from 1993-1994 to 2000-2001.<sup>8</sup> The Lake County Board of Supervisors held a special election in August 2002 to impose a \$12 parcel tax within the District in an attempt to generate additional revenue, but the measure failed.<sup>9</sup>

### 2.3.2 Rate Schedule

<b>Glenbrook Cemetery District Rates and Fees 2005</b>			
<b>Service</b>	<b>District Landowners</b>	<b>Lake County Resident</b>	<b>Out-of-County</b>
Full Burial Plot 4 feet by 9 feet	650	700	1000
Full Burial Plot Double Depth	700	750	1200
Cremation Plot 4 feet by 4 feet (up to four cremations)	350	400	650
Cremation Interment	200	300	400
Cremation Exhumation	500	500	700
Full Burial Exhumation-Single	2000	2000	3000
Full Burial Exhumation-Double	3500	3500	4000
Endowment Care-One Time Charge	300	300	300
Headstone Deposit	300	500	800
Burial Marker Setting Fee	100	100	200
Transfer of Ownership Fee	50	50	50
Sexton Fee	100	200	300
Administrative Fee	50	20	50

<sup>4</sup> Glenbrook Cemetery District, Ervin Gallagher, July 7, 2008, 707-928-1975.

<sup>5</sup> Lake County, "Special Districts Budget, 2008", Page A-II.

<sup>6</sup> Lake County, "Special Districts Budget, 2008", Glenbrook Cemetery District Budget 2007-2008.

<sup>7</sup> Lake County, Glenbrook Cemetery District Budget 2008-2009

<sup>8</sup> Lake County, 2002-2003 Grand Jury Report, Glenbrook Cemetery.

<sup>9</sup> Lake County, 2002-2003 Grand Jury Report, Glenbrook Cemetery.

Special fee for weekend burials	200	200	200
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## **2.4 Glenbrook Cemetery District Government**

The Board of Directors for the Glenbrook Cemetery District meets at 7:00 p.m. at the Cemetery, **12969** Bottle Rock Road, Cobb, CA on the first Monday of the months of **February, April, June, August, October and December** or as needed. The agendas are posted at the Cemetery, at the Cobb Water Company Office and in the newspaper.<sup>10</sup>

### **2.4.1 Glenbrook Cemetery District Board of Directors**

<b>Name</b>	<b>Date Term Expires</b>
Rob Bostock	1-2012
Milton L. Andreasen	1-2012
<b>Paul Osserman</b>	<b>1-2013</b>
Harry Deffenbaugh	<b>1-2013</b>
Frances G. Noel	6-2011

### **2.4.2 Glenbrook Cemetery District Contact Information**

The District Contact Person is **Gene Bates, Sexton at 707-279-2160. The alternative contact person is Susan Hunt, Secretary at 707-987-0213.**  
Mailing Address: Glenbrook Cemetery District, PO Box 646, Cobb CA 95426.

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<sup>10</sup> Glenbrook Cemetery District, Ervin Gallagher, July 7, 2008, 707-928-1975

### **3 HARTLEY CEMETERY DISTRICT**

#### **3.1 Hartley Cemetery District Location**

The Hartley Cemetery District serves an area centered on the City of Lakeport. Located on the west Shore of Clear Lake, Lakeport is the oldest incorporated (1888) community in Lake County and is the Lake County seat. There are several commercial areas located throughout the City, including the historic downtown area, which has been designated a California Main Street City.<sup>11</sup>

The Cemetery is located in the northwest part of Lakeport. The District was named for Henry Hare Hartley, an attorney.<sup>12</sup> At least one Spanish American War Veteran is buried at the Cemetery- Avery Babb (June 2, 1879 - September 13, 1949).<sup>13</sup>

Early pioneers interred at Hartley Cemetery are as follows:

Mary Jordan, 1903  
Major Frank Buckner, 1910  
Goolsberry B. Meador, 1911  
Henry Dorr, 1912  
Nancy Ann Fees, 1912  
Zeno Morrison, 1912  
Thomas Wilkins/Widener Polk, 1899  
Mary A. Stevens, 1912  
William Neville Thompson, 1909.<sup>14</sup>

#### **3.2 Hartley Cemetery District Facilities**

The Hartley Cemetery is located at 2552 Hill Road, Lakeport. The Hartley Cemetery was founded in 1841; however, the oldest known stone is dated 1857. The Cemetery is 36 acres in size and has 180 sites available and an additional five acres which can be developed for future sites. There is a chapel at the Cemetery.<sup>15</sup>

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<sup>11</sup> <http://www.cityoflakeport.com/>

<sup>12</sup> <http://www.cagenweb.com/lake/lakcem.htm>

<sup>13</sup> <http://www.spanamwar.com/californiagraves2.html>

<sup>14</sup> <http://www.cagenweb.com/lake/lakobits.htm>

<sup>15</sup> Hartley Cemetery District, Information, February 14, 2008.

### 3.3 Hartley Cemetery District Finances

#### 3.3.1 Financial Background

The District had \$674,367 in assets on June 30, 2006.<sup>16</sup> The Budget for fiscal year 2007-2008 showed revenue and expenses of \$174,091 each. The total for salaries and employee benefits was \$113,800, services and supplies cost \$43,434. Approximately \$96,000 came from taxes and the remainder from Cemetery fees.<sup>17</sup>

The fund balance on June 30, 2007 was \$116,901 with an unreserved, undesignated fund balance of \$38,324.<sup>18</sup>

#### 3.3.2 Price Schedule

Hartley Cemetery District Price Schedule August 1, 2005			
	District Resident	County Resident	Non-County Resident
Cemetery Lot 5'x10'	\$800	\$900	\$1000
Endowment Care 5'x10' lot	\$230	\$285	\$285
Opening, Closing single depth	\$690	\$690	\$750
Opening, Closing double depth 1st	\$900	\$950	\$1100
Opening, Closing double depth 2nd	\$690	\$690	\$750
Garden Crypt	\$450	\$450	\$45
Sales Tax on Garden Crypt	\$32.63	\$32.63	\$32.63
Cremains lot 3'x3'	\$350	\$425	\$525
Endowment Care 3'x3' lot	\$100	\$150	\$175
Opening, Closing Cremains Lot	\$350	\$375	\$400
Non-Resident Fee Full Burial			\$600
Non-Resident Fee Cremains			\$300
Weekend burial Fee Full Burial	\$250	\$250	\$250
Weekend burial Fee Cremains	\$125	\$125	\$125
Chapel Rental Fee	\$100	\$100	\$100
Disinterment Fee Single Depth	\$2000	\$2000	\$2000
Disinterment Fee Double Depth	\$5000	\$5000	\$5000
Disinterment Fee Cremains	\$500	\$500	\$500

<sup>16</sup> "Hartley Cemetery District Annual Financial Report for the Year Ended June 30, 2006", prepared by Smith & Newell, 1425 Butte House Road, Suite B, Yuba City, CA 95993.

<sup>17</sup> Hartley Cemetery District, Budget Fiscal Year 2007-2008.

<sup>18</sup> Lake County, "Special Districts Budget, 2008", Page A-II

### **3.4 Hartley Cemetery District Government**

#### **3.4.1 Hartley Cemetery District Board of Directors**

The Board meetings are held every other month or more often if necessary. The Board meets on the third Wednesday of the month at 9:00 a.m. at the Cemetery Chapel. The Board Members serve four-year terms and are elected.

The following is a list of the Hartley Cemetery Board of Directors:

Edgar Hill                                      Term Expires 1-01-2009  
PO Box 184  
Finley, CA 95435

Toni Lewis                                     Term Expires 1-01-2009  
3089 Dixon Drive  
Lakeport, CA 95453

Pat McIvor                                    Term Expires 1-01-2009  
4369 Lakeshore Blvd.  
Lakeport, CA 95453

Audrey Lindeblad                          Term Expires 1-23-2011  
6675 Scotts Valley Road  
Lakeport, CA 95453

Randy Williams                              Term Expires 1-01-2011  
1820 Kelly Rose Court  
Lakeport, CA 95453

#### **3.4.2 Hartley Cemetery District Contact Information**

Hartley Cemetery  
2552 Hill Rd E.  
Lakeport, CA 95453

(707) 263-0910

#### **3.4.3 Hartley Cemetery District Employees**

The District has one full-time Maintenance Supervisor, one part-time Maintenance Worker, and one part-time Secretary/Bookkeeper.<sup>19</sup>

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<sup>19</sup> Hartley Cemetery District, Information, February 14, 2008.

## **4 KELSEYVILLE CEMETERY DISTRICT**

### **4.1 Cemetery District Location**

The Kelseyville Cemetery is located at 3375 Bell Hill Road, Kelseyville, CA. The Cemetery is also referred to as IOOF Cemetery or Lupyoma Cemetery.<sup>20</sup>

The Kelseyville Pioneer Cemetery is also located within the District. This cemetery has some of the original settlers of Lake County. Interments stopped in 1884. Some of the bodies from Pioneer cemetery were removed and re-interred in the Odd Fellows cemetery (Kelseyville Cemetery), but there are approximately 100 graves in Pioneer. Not all of them have gravestones.

The Kelseyville Cemetery District finally bought the historic cemetery sometime after 1980, to try to preserve it, but many headstones have been destroyed due to vandalism. About 1960, the American Legion Post 194 cleaned up the cemetery and put up a fence and sign; in the 1970s the Kelseyville Lions Club cleaned up this cemetery and straightened a few markers; in 1989 the Kelseyville Lioness Club and Wynthacht Memorials, Inc. made it their "pet project", with a new fence and repairs to the monuments. In 1991, the cemetery was again vandalized. At that time, they listed only 25 headstones in the cemetery (19 of them toppled and broken).<sup>21</sup>

The 2008 Lake County General Plan describes Kelseyville as follows:

Kelseyville, located at the western base of Mt. Konocti between State Highway 29 and Clear Lake, is a key agricultural center in Lake County. Once known as the "Pear Capital of the World," the area is also known for walnuts and wine grapes. The community contains numerous retail shops and is in close proximity to Clear Lake State Park, which includes a visitor's center, camping, boating, hiking, and swimming facilities. The 2007 population was 3,363.

With administrative offices in Kelseyville, the Kelseyville Unified School District provides educational services within the community. The District operates three elementary schools, one middle school, and two high schools. There are two elementary schools, one middle school, and one high school located within Kelseyville.

Water is provided by the Kelseyville County Waterworks District No.3 through its two wells. Groundwater provides the primary water source for both municipal and agricultural water users.

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<sup>20</sup> <http://www.cagenweb.com/lake/KelseyPioneer.htm>

<sup>21</sup> <http://www.cagenweb.com/lake/KelseyPioneer.htm>



Kelseyville is within the Big Valley Water Inventory Unit, Wastewater service is also provided by the Kelseyville County Waterworks District No. 3 with its treatment facility located just north of the Community.

Points of Interest include the historic Kelseyville downtown and nearby Clear Lake State Park.<sup>22</sup>

## 4.2 Cemetery District Facilities

The Kelseyville Cemetery contains 22 acres. Fourteen acres are used and include 1000 developed plots that are for sale. There are eight acres which can be developed for plots in the future.<sup>23</sup>

## 4.3 Kelseyville Cemetery District Finances

### 4.3.1 Financial Background

The Kelseyville Cemetery District had a fund balance of \$148,066 on June 30, 2007 and an unreserved, undesignated fund balance of \$35,310 on June 30, 2007.<sup>24</sup> The 2007-2008 Kelseyville Cemetery District Budget was \$185,310. The District budgeted \$150,000 for expenses and \$35,310 for reserves. The District expected to receive over \$48,000 from cemetery services, \$90,000 from taxes and \$10,000 from interest.<sup>25</sup> The District budgeted \$97,000 for Salaries and Benefits, \$46,550 for Services and Supplies and \$6,425 for Fixed Assets.<sup>26</sup>

### 4.3.2 Fee Schedule

The Kelseyville Cemetery District Fee Schedule adopted December 12, 2007 is as follows:

#### Lots

Lots	Resident	Non-Resident
Lot	\$900	\$960
Endowment	<u>\$300</u>	<u>\$300</u>
Total	\$1200	\$1260

Cremation Lots	Resident	Non-Resident
Lot	\$450	\$522
Endowment	<u>\$115</u>	<u>\$115</u>
Total	\$565	\$637

<sup>22</sup> Lake County, 2008 General Plan, pages 2-5 to 2-6.

<sup>23</sup> Kelseyville Cemetery District, Paul Harris, Superintendent, July 7, 2008, Ph: (707) 279-1115

<sup>24</sup> Lake County, "Special Districts Budget, 2008", Page A-II.

<sup>25</sup> Lake County, "Special Districts Budget, 2008", Kelseyville Cemetery District Budget 2007-2008.

<sup>26</sup> Kelseyville Cemetery District, 2007-2008 Final Budget.

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Niche Wall	Resident	Non-Resident
Niche	\$558	\$618
Endowment	<u>\$75</u>	<u>\$75</u>
Total	\$633	\$693

A B Lots Old Section

Lot	\$960	
Endowment	<u>\$325</u>	
Total	\$1285	add \$65.00

Infant Section L-3

Infant Section L-3 Resident	Non-Resident
Lot	\$250
Endowment	\$165
Total	\$415

Burial Fees	Resident	Non-Resident
Open/Close	\$320	\$320
Vault	\$210	\$210
Tax	\$15.22	\$15.22
Marker		
Deposit	\$300	\$300
Non-resident fee	<u>NA</u>	<u>\$220</u>
Total	\$845.22	\$1065.22

Burial Fees	Resident	Non-Resident
Single Depth		
Open/Close	\$780	\$780
Vault	\$500	\$500
Sales Tax	\$36.25	\$36.25
Non-resident fee		\$760
Headstone Deposit	<u>\$300</u>	<u>\$300</u>
Total	\$1616.25	\$2376.25

Cremains	Resident	Non-Resident
Open/Close	\$450	\$450
Headstone Deposit	\$300	\$300
Non-Resident Fee	<u>0</u>	<u>\$300</u>
Total	\$750	\$1050

Niche Wall	Resident	Non-Resident
Interment	\$240	\$240
Engraving	\$200	\$200
Non-resident fee	<u>0</u>	<u>\$250</u>
Total	\$440	\$750

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2 <sup>nd</sup> Interment later	\$120	\$180
Engraving later	<u>\$100</u>	<u>\$100</u>
Total	\$220	\$220

<u>Double Depth</u>	Resident	Non-Resident
Open/Close	\$990	\$990
2 Vaults	\$1000	\$1000
Sales Tax	\$72.50	\$72.50
Headstone deposit	\$300	\$300
2 <sup>nd</sup> Open/Close	\$780	\$780
Non-Resident Fee	<u>0</u>	<u>\$760</u>
Total	\$3142	\$2902.50

	Resident	Non-Resident
Co-Mingling	\$204	\$254
Endowment	<u>\$5</u>	<u>\$5</u>
Total	\$209	\$259

Disinterment Fees

Single to Double Depth same site		
Disinterment		\$900
Open/Close		\$1055
2 Vaults		\$1000
Tax on vaults		\$72.50
Marker deposit		<u>\$300</u>
Total		\$3327.50

Single to Double Depth different site		
Disinterment		\$1125
Open/Close (upper and lower)		\$1055
2 Vaults		\$1000
Tax on vaults		\$72.50
Marker deposit		<u>\$300</u>
Total		\$3552.50

Single to Single		
Disinterment		\$750
Open/Close		\$650
2 Vaults		\$500
Tax on vaults		\$36.25
Marker deposit (may be waived)		<u>\$300</u>
Total		\$2236.25

Double to Double		
Disinterment		\$1350
Open/Close (upper and lower)		\$1055

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2 Vaults	\$1000
Tax on vaults	\$72.50
Marker deposit (may be waived)	\$300
Total	\$3777.50
Infant Disinterment	\$600
Cremaains Disinterment	\$300
Removal from Cemetery	
Single Depth	\$4500
(if lot reverts to Cemetery)	\$4000
Double Depth	\$5000
(if lot reverts to Cemetery)	\$4500
Weekend or holiday services:	\$1000 added to posted fee
Weekend or holiday assistance:	\$100 for fire hour, \$50 for each additional hour
Lot Transfer Fee with approval	\$30
Pre-need Fee	\$225

**4.4 Kelseyville Cemetery District Government**

The Board of Directors meets on the second Wednesday of each month at 3:30 p.m. at the Cemetery, 3375 Bell Hill Road. Agendas are posted in advance.

**4.4.1 Board of Directors**

<b>Name</b>	<b>Date Term Expires</b>
Betty Cleveland	10-2011
Mike Anderson	6-2011
Paul Lauenroth	6-2012
Mike Powers	1-2009
Shirley D. Saderlund	1-2009

**4.4.2 Contact Information**

Paul Harris, Superintendent, Phone: (707) 279-1115  
Kelseyville Cemetery District, 3375 Bell Hill Rd, Kelseyville, CA 95451-7302

## **5 LOWER LAKE CEMETERY DISTRICT**

### **5.1 Cemetery District Location**

The Lower Lake Cemetery is located at 9040 Lake Street, Lower Lake CA. The Cemetery contains 23 acres.

According to the 2008 Lake County General Plan the community of Lower Lake is described as follows:

Lower Lake is located at the Intersection of State Highways 29 and 53 near the south shore of Clear Lake. This community contains some of the County's prime historic structures along its Main Street and other areas within the Community. It is also located in close proximity to the Anderson Marsh State Historic Park, which has historic structures and over 1,000 acres of natural open space. This Park serves as a wildlife sanctuary and contains a wealth of cultural resources.

The 2007 population was 2,016. The Community is served by the Konocti Unified School District. The District operates four elementary schools, one middle school, one high school, and three alternative schools. One elementary school and two high schools are located within Lower Lake.

**Water is provided by the Lower Lake County Waterworks District No. 1 for house-hold purposes only, such as hand washing and toilet flushing and the monthly bill never is more than the minimum usage allowed. All watering is done with irrigation water supplied by the Yolo County Flood Control and Water District through a yearly completed Water Service Application.** Wastewater service is provided by the Lake County Sanitation District which connects to a regional wastewater treatment plant in Clearlake.<sup>27</sup>

### **5.2 Cemetery District Facilities**

The Lower Lake Cemetery District has a total of 23 acres, nine acres filled with plots and fourteen vacant acres.

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<sup>27</sup>Lake County, 2008 General Plan, page 2-6

### 5.3 Lower Lake Cemetery District Finances

#### 5.3.1 Financial Background

On June 30, 2007, the Lower Lake Cemetery District had a fund balance of \$39,178 that was carried forward to the 2007/2008 Fiscal Year budget.<sup>28</sup> The 2007-2008 Budget was \$292,578. The District expected \$176,000 in service fees and \$52,000 from taxes.<sup>29</sup> For 2008-2009 the Budget is \$284,845. Salaries and benefits are \$173,421. and Services and supplies are \$50,572.<sup>30</sup>

#### 5.3.2 Fees

The Lower Lake Cemetery District Fees or Rates are as follows:

Lower Lake Cemetery District Rates		Charge
<b>Service</b>		
Plot 5 foot by 10 foot		\$1350.00
Plot 5 foot by 5 foot (holds up to four cremains)		\$950.00
Opening and Closing (single)		1100.00
Opening and Closing (double)		1750.00
Opening and Closing (Infant)		750.00
Administration Fee		<b>175.00</b>
Cremains-Opening and Closing (single)		850.00
Cremains-Opening and Closing (multiples \$850 plus \$425 per additional urn)		
Disinterment-single depth \$2250, double depth \$5550		
Disinterment of Cremains		1000.00
Endowment Care (Full Burial, per Interment)		350.00
Endowment Care (Cremations per Interment)		<b>275.00</b>
Extraordinary Services (tree removal, headstone removal or replacement etc. \$75 per hour)		
Non-Resident additional fee		\$300.00
Cremation Vault	\$211.00 + \$15.30 tax	226.30
Vault (adult)	\$500.00 + \$36.25 tax	536.25
Vault (child or infant)	\$311.00 + \$22.55	333.55
Oversize Vault	\$852.00 + \$61.77 tax	913.77
Outside Vault Handling Fee		300.00
Cap Removal		300.00
10 foot by 15 foot Shelter Tent Set-up fee		75.00
Headstone Inspection Fee		<b>75.00</b>
<b>Engraving Final Date on Headstone</b>		<b>25.00</b>
Transfer of Plot Fee		250.00
Emergency Interment Fee (in addition to other above-listed charges)		1000.00
Interment of Cremains with Full Burial (\$250.00 per urn, plus Endowment Care and Administration Fee per urn.		

<sup>28</sup> Lake County, "Special Districts Budget, 2008", Page A-II

<sup>29</sup> Lake County, "Special Districts Budget, 2008", Lower Lake Cemetery District Budget 2007-2008.

<sup>30</sup> Lower Lake Cemetery District, Proposed Budget 2008-2009.

## **5.4 Lower Lake Cemetery District Government**

The main office for the District is located at the Cemetery and the Board meetings are held there at 9040 Lake Street, Lower Lake CA. The District employs a full-time General Manager and a full-time Grounds Person and a part-time Grounds Person and a part-time Secretary-Bookkeeper.<sup>31</sup>

### **5.4.1 Board of Directors**

The Lower Lake Cemetery District Board meetings are held on the third Wednesday of the month at 3:30 p.m. The Board Members are as follows:

<b>Name</b>	<b>Date Term Expires</b>
Iris Hudson, Chairman	1-2010
Frank Jeffries, Vice-Chairman	1-2011
<b>Eric Bortfeld, Member</b>	<b>1-2013</b>
William Wisterman, Member	1-2012
Judy Thein, Secretary	8-2010

The Board members are paid \$25.00 per meeting.

### **5.4.2 Contact Information**

Eric Pearson, Manager  
Lower Lake Cemetery District  
9040 Lake Street  
P. O. Box 1193  
Lower Lake, CA 95457

Phone: 707-994-7820

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<sup>31</sup>Lower Lake Cemetery District, Proposed Budget 2008-2009.

## **6 MIDDLETOWN CEMETERY DISTRICT**

### **6.1 Middletown Cemetery District Location**

The Middletown Cemetery District serves the area around Middletown and the southern part of Lake County. The 2008 Lake County General Plan describes the community of Middletown as follows:

Middletown received its name for being located midway between Lower Lake and Calistoga. Middletown developed during the late 1800s as a destination for Bay Area visitors, primarily due to the presence of mineral springs in the area and mining activities (mercury). In the early 1900s, a fire destroyed most of the original town. The town is developed with numerous small shops fronting along State Highway 29. For the most part, the Community is surrounded by livestock ranches and vineyards. The Geysers Geothermal Fields are located to the west.

The 2007 population was 1,326. The Community is served by the Middletown Unified School district, which has three elementary schools, one middle school, one high school, two community day schools, and one continuation school. The Community is also served by a charter school.

Water is provided by the Callayomi County Water District, which operates two main domestic water supply wells and one standby well. Groundwater serves as the primary source of water for the Community. Middletown is located in Upper Putah Water Inventory Unit. Wastewater service is provided by the Lake County Sanitation District, which operates a small treatment facility west of Middletown along State Highway 175.

Points of Interest are as follows: Middletown downtown, mineral springs, Central Park, Trailside Park, Geysers Geothermal fields and Visitors Center.<sup>32</sup>

### **6.2 Middletown Cemetery District History**

William Good donated the land for Middletown Cemetery located at 16357 Butts Canyon Road in 1889. Mr. Good was a blacksmith who had his place of business acres from Lobree. He was the brother-in-law of John Reineke and they both worked in the blacksmith business. The land once was part of the Reineke Family Ranch.

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<sup>32</sup> Lake County, 2008 General Plan, page 2-8.



A small cemetery was located at the Fiege Ranch and the bodies were transferred to the new Middletown Cemetery owned by the Odd Fellows Lodge. Bodies were also transferred from the cemetery at Rabbit Hill. On June 4, 1894 bodies buried within the town limits of Middletown were approved for reburial elsewhere.

Rabbit Hill was an aviator observation post during World War II. Middletown's first cemetery was in the flat alongside Rabbit Hill on the East side where the Standard Oil property was located. There were 15 Civil War veterans and 73 veterans. There is one Confederate soldier, John Reineke who was born April 12, 1832 in Germany. He died May 9, 1920 in Arroyo Grande, California and his remains were sent to Middletown for burial on May 10, 1910. In 1903, John Good, Jr. from the Spanish American War was buried at this cemetery.

The Middletown Cemetery District was formed in 1966 to provide and maintain a cemetery. The cemetery is limited in use to burial of residents or taxpayers of the District and their families. The cemetery is located on the southeast corner of Butts Canyon Road and State Highway 29. The Cemetery originally had 3+ acres. In 1991, the District acquired the Catholic Cemetery with 5+ acres.<sup>33</sup>

### **6.3 Middletown Cemetery District Facilities**

The Middletown Cemetery District has eight acres with approximately 800 burials. There is 2.5 acres remaining for future burial and interment sites. The District has two storage buildings.<sup>34</sup>

### **6.4 Middletown Cemetery District Finances**

#### **6.4.1 Financial Background**

The Middletown Cemetery District funds annual audits even though auditing is only required bi-annually. The District places \$150 of revenue from each burial into an endowment fund for future expansion.

On June 30, 2007, the District had assets of \$474,194. The revenue for fiscal year 2006-2007 was \$110,357 and the expenses were \$65,362. Over \$90,000 of revenue comes from property taxes and approximately \$10,000 of revenue comes from charges for services.<sup>35</sup> The Fund Balance on June 30, 2007 was \$215,735 and the unreserved, undesignated fund balance was \$64,591.<sup>36</sup>

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<sup>33</sup> Middletown Cemetery District, "Middletown Cemetery History" April 14, 1998.

<sup>34</sup> Middletown Cemetery District, Information, March 28, 2008.

<sup>35</sup> Middletown Cemetery District, "Financial Statements Audit Report June 30, 2007", prepared by Joan Sturges, 3385 White Oak Way, Kelseyville, CA 95451, 707-279-1188.

<sup>36</sup> Lake County, "Special Districts Budget, 2008", Page A-II

The District has no employees but all services are provided by three independent contractors.

#### 6.4.2 Fees

### Middletown Cemetery District Fees June 23, 2007 All prices subject to change at any time.

#### Deposit Prices:

##### GRAVE SITE Oak Section

Deposit on liner including sales tax	\$400
Plot	\$600
Administration fee	\$100
California Endowment Care Fund	<u>\$150</u>
Total Deposit	\$1,250

When burial occurs, balance of liner if cost has increased, plus sales tax, open and closing fee will be charged for at the current prices.

##### NICHES

Niches for ashes	\$550
Administration fee	\$100
Endowment Care Fund	<u>\$150</u>
Total	\$800

##### INURNMENT OAK SECTION

Plot	\$600
Administration Fee	\$100
Endowment Care Fund	<u>\$150</u>
Total	\$850

##### INURNMENT I00F SECTION, MAGNOLIA, EVERGREEN, CATHOLIC

Plot	\$400
Administration Fee	\$100
Endowment Care Fund	<u>\$150</u>
Total	\$650

When inurnment occurs fees will be charged at the current rate.

##### BURIAL (Plot must be paid for in advance before a burial occurs.)

Plot	\$600
Liner, including Sales Tax	\$400
Open, Closing fee	\$900
Administration Fee	\$100
Endowment Care Fund	\$150
Deposit Headstone	<u>\$250</u>
Total	\$2,400

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IOOF 2 INURNMENTS

Plot	\$300
Inurnment	\$150
Administration fee	\$100
Endowment Care Fund	\$150
Deposit Headstone	<u>\$250</u>
Total	\$950

NICHES

Niche	\$550
Inurnment	\$50
Administration fee	\$100
Endowment Care Fund	<u>\$150</u>
Total	\$850

OAK SECTION 4 INURNMENTS

Plot	\$600
Inurnment	\$150
Administration fee	\$100
Endowment Care Fund	\$150
Deposit Headstone	<u>\$250</u>
Total	\$1,250

MAGNOLIA, EVERGREEN (Rocks) 3 INURNMENTS

Plot	\$400
Inurnment	\$150
Administration fee	\$100
Endowment Care Fund	\$150
Deposit Headstone	<u>\$250</u>
Total	\$1,050

CATHOLIC SECTION 3 INURNMENTS

Plot	\$400
Inurnment	\$150
Administration fee	\$100
Endowment Care Fund	\$150
Deposit Headstone	<u>\$250</u>
Total	\$1,050

**6.5 Middletown Cemetery District Government**

The Middletown Cemetery District received “high marks for its well maintained facility and ‘impressive’ financial status,” from the 2006-2007 Grand Jury according to the Time Star on July 27, 2007.

### **6.5.1 Middletown Cemetery District Board of Directors**

Bonnie R. Albertson, Chairwoman      Term Expires 1-1-2011  
10010 Dale Court  
Hidden Valley Lake CA 95467      Phone: 707-987-9707

**Linda Diehl Darms      Term Expires 1-1-2013**  
**P.O. Box 180**  
**Middletown, CA 95461      Phone: 707-987-3494**

Leticia Trent, Trustee      Term Expires 1-1-2013  
PO Box 373  
Middletown CA 95461      Phone: 707-987-9618

Gregory Conley, Trustee      Term Expires 1-1-2011  
PO Box 1022  
Middletown, CA 95461      Phone: 707-987-3005

Patricia E. Sullivan, Trustee      Term Expires 1-1-2012  
PO Box 628  
Middletown, CA 95461      Phone: 707-987-9109

### **6.5.2 Middletown Cemetery District Contact Information**

**Meriel L Medrano**  
Middletown Cemetery District  
P. O. Box "C"  
Middletown, CA 95461

Phone:      (707) 987-0511

## **7 UPPER LAKE CEMETERY DISTRICT**

### **7.1 Upper Lake Cemetery District Location**

The Upper Lake Cemetery District serves the community of Upper Lake, surrounding communities including the Robin Hill area, and the area to the north in Lake County.

The 2008 Lake County General Plan describes Upper Lake as follows:

Upper Lake, named for its location along the upper arm of Clear Lake, was established in the 1860's. In 1924, most of its downtown was destroyed by a fire. A small downtown area was rebuilt after that fire. Today, this downtown area is being revitalized and targeted at community commercial and tourism-oriented commercial uses. It contains a number of historic buildings.

In the 1930's, most of the Clear Lake arm near Upper Lake was drained for agricultural land, protected by levees. These levees have degraded over time, and efforts are underway to restore much of this area back to wetlands through the Middle Creek Restoration Project.

Upper Lake is the main access point into the Mendocino National Forest, which starts approximately 3.5 miles north of the Community. In addition, the Community contains Upper Lake Park, which is approximately five acres in size.

The 2007 population of Upper Lake was 1,136. Upper Lake Park includes ball fields and picnic areas. Educational services are provided by the Upper Lake Union Elementary School District and the Upper Lake Union High School District. The Upper Lake Union Elementary School district operates one elementary school, one middle school and one community day school. The Upper Lake Union High School district operates one high school and one continuation school.

Water service is provided by the Upper Lake County Water District through the operation of two groundwater wells. Upper Lake is within the Middle Creek water Inventory Unit. Wastewater service is provided by Lake County Sanitation District's Northwest Regional Wastewater collection and treatment system which operates a treatment facility north of Lakeport.

Points of Interest include the Upper Lake Downtown, historic buildings, Mendocino National Forest, and Upper Lake Park.<sup>37</sup>

The Upper Lake Cemetery was established in 1855. From 1904 to 1932 the Cemetery was operated by the Upper Lake Cemetery Board. In 1932 the Board was reorganized as the Upper Lake Cemetery District.<sup>38</sup>

The Upper Lake Cemetery District is an independent district and operates pursuant to California Health and Safety Code 8950.

## **7.2 Upper Lake Cemetery History**

The area of the oldest part of the Upper Lake Cemetery was originally known as Cemetery Hill. At the time of the coming of whites, the Pomo Indians were cremating their dead at the location. At one time, the southern edge of the cemetery was set aside for Indian burials. (There are several gravesites without headstones, and no records as to the identity)

William Elliott came in 1854 and in 1873 he, and Thomas Maxwell each deeded a small piece of property to the Upper Lake Cemetery, giving the Cemetery about 3 and 1/4 acres at the start. This land included Cemetery Hill. Both William Elliott and Thomas Maxwell are buried there in the original part of the cemetery.<sup>39</sup>

Upper Lake Cemetery is formed in several parts; the Original cemetery officially surveyed April 1873 and the deed for the south part was transferred (although the lots were laid out and people buried there long before that); Ogden's Addition, surveyed 1898; Ogden's Extension, and Orchard View, mapped 1931, all on the east side of Clover Valley Road.

Clover Valley Road splits the cemetery into two sections, with the older graves on the east side of the road. On the west side of Clover Valley Road is Western Addition, (Subdivision 1, Subdivision 2, Subdivision 3); Bench Tract; and Walnut Addition.

The oldest tombstone was from October 11, 1849. A bronze plaque that has been added more recently, for a death on December 5, 1855, marking it as the first person buried in the cemetery. However, there are tombstones in the Original cemetery, Block 5, Lot 18 that show older dates. It is not known if the ones named are buried there, or if these are just memorials. There are still burials in the old part of the cemetery, where long-time families still have a space or two.

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<sup>37</sup> Lake County, 2008 General Plan, pages 2-10 to 2-11.

<sup>38</sup> Upper Lake Cemetery District, Information from Marlana Gould, Secretary, April 20, 2008.

<sup>39</sup> <http://www.cagenweb.com/lake/ULcemPt1.htm>

When the cemetery was formed in the mid-1800s, Blocks were laid out and Lots were purchased by families in the area. Some Lots show no graves at all, but there are some wooden grave markers that are almost gone, and there used to be others. There seems to be 6 to 8 graves to a Lot, depending on the width of a particular Block. And, there are some double Lots. In the newer parts of the cemetery, there are plots marked as "companion" plots. These are deeper graves with one on top of the other.<sup>40</sup>

### **7.3 Upper Lake Cemetery District Facilities and Services**

#### **7.3.1 Upper Lake Cemetery District Facilities**

The Upper Lake Cemetery has twenty-two acres. There are approximately 1660 burial sites with an additional 350 sites available. There is an additional three acres that can be developed for 950 sites. There is a Chapel on site for funeral services. There is a garage for equipment and a small office.<sup>41</sup>

The Cemetery is open for drive-through Monday through Friday, 8:00 a.m. to 5:00 p.m. Walk-through gates are open at all times. The Cemetery office hours are Monday through Friday from 9:00 a.m. to 11:00 a.m.<sup>42</sup>

#### **7.3.2 Upper Lake Cemetery District Services**

The Upper Lake Cemetery District provides pre-need, burial, interment and site maintenances services. An Endowment Fund was established in 1977 and a Marker Deposit Fund was established in 1989. Pre-purchase of lot and on-site maintenance is provided.

Special services may be provided by the community such as Veteran's Day commemorations and Memorial Day ceremonies.<sup>43</sup>

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<sup>40</sup> <http://www.cagenweb.com/lake/ULcemPt1.htm>

<sup>41</sup> Upper Lake Cemetery District, Information from Marlana Gould, Secretary, April 20, 2008.

<sup>42</sup> Upper Lake Cemetery District, "Cemetery Procedures", July 2006.

<sup>43</sup> Upper Lake Cemetery District, Information from Marlana Gould, Secretary, April 20, 2008.

## **7.4 Upper Lake Cemetery District Finances**

### **7.4.1 Financial Background**

The Upper Lake Cemetery District has operated at a loss from 1996 to 2004; however, the District has taken action to solve this problem. On June 30, 2005, the District had net assets of \$190,175. By June 30, 2006, these assets were increased to \$207,447.<sup>44</sup>

For fiscal year 2004-2005 the District had Revenue of \$83,602 and Expenses of \$62,736. For fiscal year 2005-2006 the District had Revenue of \$85,469 and Expenses of \$65,238.<sup>45</sup> The Budget is published annually in the Lake County Budget Document.

The District receives about half the revenue from property taxes and about half the revenue from sales and services. Expenses include slightly over \$50,000 for salaries and employee benefits and approximately \$10,000 in services and supplies.<sup>46</sup>

The District contracts with private insurance agencies for liability, property, crime damage, and employee and director insurances.

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<sup>44</sup> Upper Lake Cemetery District, "Independent Auditor's Report, June 30, 2005-June 30, 2006, prepare by Joan Sturges, 3385 White Oak Way, Kelseyville, CA 95451, 707-279-1188.

<sup>45</sup> Upper Lake Cemetery District, "Independent Auditor's Report, June 30, 2005-June 30, 2006, prepare by Joan Sturges, 3385 White Oak Way, Kelseyville, CA 95451, 707-279-1188.

<sup>46</sup> Upper Lake Cemetery District, "Independent Auditor's Report, June 30, 2005-June 30, 2006, prepare by Joan Sturges, 3385 White Oak Way, Kelseyville, CA 95451, 707-279-1188.



**7.4.2 Fees**

<b>Upper Lake Cemetery District Schedule of Fees August 1, 2004</b>			
	<b>District</b>	<b>Non-District</b>	<b>Non-County</b>
Lot, Full Burial	\$550	\$700	\$1400
Lot, Infant	\$110	\$150	\$150
Lot, Cremation	\$300	\$380	\$750
Endowment Full	\$300	\$340	\$380
Endowment Infant	\$100	\$150	\$180
Endowment Cremation	\$100	\$300	\$300
Open/Close, Full Gravesite	\$450	\$600	\$750
Open/Close, Infant	\$250	\$325	\$400
Open/Close, Cremains	\$375	\$500	\$625
Marker Fee	\$210	\$250	\$300
Cemetery Service	\$225	\$350	\$450
Weekend, Full	\$400	\$400	\$400
Weekend, Infant/Cremains	\$200	\$200	\$200
Liner	\$350	\$350	\$350
Sales Tax, Liner (7.25%)	\$25.38	\$25.38	\$25.38
Niche (Cremation Urn Vault) Includes: Open/Close, Endowment, Service and Plaque with name, date of birth and death. Weekend add \$200.	\$1000	\$1300	\$1400
Disinterment, Full	\$1400	\$1500	\$1700
Disinterment, Infant/Cremains	\$250	\$375	\$475

## **7.5 Upper Lake Cemetery District Government**

### **7.5.1 Upper Lake Cemetery District Board of Directors**

The Board of Directors meetings are held on the last Monday of the months of July, September, November, January, March and May.<sup>47</sup>

The Upper Lake Cemetery District Board members are as follows:

Anita Crabtree, President    Term Expires 07/11/2010  
12022 Elk Mountain Road  
Upper Lake, CA 95485    Phone: 275-2144

Patricia Beristianos    Term Expires 09/23/2009  
800 Clover Drive  
Upper Lake CA 95485    Phone: 275-2042

Frank Parker    Term Expires 03/01/2010  
PO Box 1024  
Lucerne, CA 95458    Phone: 274-9512

Valerie Duncan    Term Expires 09/03/2010  
PO Box 1055  
Upper Lake CA 95485    Phone 275-3432

Donald L. Clay    Term Expires 05/01/2011  
PO Box 505  
Upper Lake CA 95485    Phone: 275-2590

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<sup>47</sup> Upper Lake Cemetery District, Policy Manual, November 26, 2007.

### **7.5.2 Upper Lake Cemetery District Staff**

The District has one full-time Superintendent, one part-time maintenance worker, and one part-time Secretary/Bookkeeper.

### **7.5.3 Upper Lake Cemetery District Contact Information**

Mail: Upper Lake Cemetery District, PO Box 941, Upper Lake CA 95485

Phone: Marlana Gould: 707-245-7815

Location: Upper Lake Cemetery, 780 Clover Valley Road, Upper Lake, CA  
Phone: 707-275-9313

Directions to the Cemetery:

From State Highway 20, turn north on Main Street. Go 2 ½ blocks (more or less) and turn right on 2nd Street. Go to the end of 2nd Street and turn left (North) on Clover Valley Road (in front of the Upper Lake High School). The Upper Lake Cemetery is about ½ mile on Clover Valley Road.

## 8 LAKE COUNTY CEMETERY DISTRICTS MUNICIPAL SERVICE REVIEW

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

The following table compares the six cemetery districts in Lake County in various ways to allow an overall picture of cemetery services for evaluation:

**Comparison of Cemetery Districts in Lake County**

<b>Cemetery District</b>	<b>Fund Balance 6/30/07</b>	<b>Unreserved Fund Balance 6/30/07</b>	<b>Acres in Cemetery</b>	<b>Undeveloped Acres</b>
<b>Glenbrook</b>	\$47,843	\$14,121	2.5 acres	0.33 acres
<b>Hartley</b>	\$116,901	\$38,324	36.0 acres	5.00 acres
<b>Kelseyville</b>	\$148,066	\$35,310	22.0 acres	8.00 acres
<b>Lower Lake</b>	\$39,178	\$39,178	23.0 acres	14.00 acres
<b>Middletown</b>	\$215,735	\$64,591	8.0 acres	2.50 acres
<b>Upper Lake</b>	\$53,031	\$27,066	22.0 acres	3.00 acres

### 8.1 Growth and Population Projections for the Affected Area

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

#### 8.1.1 Population Growth

The following Table shows the population growth expected in Lake County after adoption of the 2008 Lake County General Plan:

<b>Lake County 2008 General Plan Population Growth Estimates</b>		
<b>Area</b>	<b>2007 Population Estimate</b>	<b>2030 Population Estimate</b>
<b>Unincorporated Communities</b>		
Clearlake Oaks	2759	4351
Clearlake Rivas	3854	6077
Coyote Valley	7005	11,046
Kelseyville	3363	5304
Lower Lake	2016	3179
Lucerne	3297	5199
Middletown	1326	2091
Nice	2882	4545
North Lakeport	3264	5147
Upper Lake	1136	1791
Soda Bay	884	1395
<i>Subtotal</i>	31,786	50,125
<i>Other Unincorporated Areas Subtotal</i>	15,913	18,897
<b>Cities</b>		
Clearlake	15,096	23,805
Lakeport	5,537	8,731
<i>Subtotal</i>	20,633	32,536
<b>Lake County Total</b>	<b>68,662</b>	<b>101,557</b>

Lake County 2008 General Plan EIR, <http://www.co.lake.ca.us/AssetFactory.aspx?did=2339>

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

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

### **8.1.2 MSR Determinations on Growth and Population**

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

### **8.2 Capacity and Infrastructure**

*Purpose: To evaluate the infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities and service quality.*

### **8.2.1 Infrastructure Background**

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

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

### **8.2.2 MSR Determinations Regarding Capacity and Infrastructure**

- 2-1) There are an adequate number of cemeteries in Lake County.
- 2-2) There is an adequate capacity for future needs within the existing cemeteries.

### **8.3 Financial Ability**

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

#### **8.3.1 Financial Considerations**

An examination of financing includes an evaluation of issues that affect the cost and implementation of financing mechanisms or practices used to fund needed improvements and enhance revenue streams.

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

#### **8.3.2 MSR Determinations on Financial Ability**

- 3-1) The best strategy for increasing income is for the districts to raise fees if needed. It would be difficult to increase property taxes for the operation of cemetery districts because a 2/3 vote in favor of the tax increase would be required.
- 3-2) Compared to urban areas the costs for burial in the Lake County cemetery districts are reasonable.
- 3-3) Many districts use part-time and/or volunteer help where possible.
- 3-4) The rates of the cemetery districts are fair and equitable.

- 3-5) The rate schedules should be available on the internet. The districts could use the County's website.
- 3-6) The cemetery districts vary in the size of the budget and staff but all the districts are run in the most efficient and economical way possible.

#### **8.4 Opportunities for Shared Facilities**

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

##### **8.4.1 Facilities**

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

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

##### **8.4.2 MSR Determinations on Shared Facilities**

- 4-1) The cemetery districts may not have the opportunity to share facilities but they could share staff with the other districts and with Lake County.
- 4-2) The cemetery districts could share the County's website.

#### **8.5 Government Structure and Accountability**

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

One of the most critical components of LAFCO's responsibilities is in setting logical service boundaries for special districts based on their capacity to provide services to affected lands.

LAFCO may consider the agency's record of local accountability in its management of community affairs as a measure of the ability to provide adequate services to the Sphere of Influence and potential annexation areas.

### **8.5.1 Government Structure**

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

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

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

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

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

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

### **8.5.2 MSR Determinations on Government Structure and Accountability**

- 5-1) It is not necessary to change the governmental structure of the Lake County cemetery districts at this time.
- 5-2) If in the future it becomes too difficult to get volunteers to serve on the Board of Directors for a particular district the district should be merged with another cemetery district at that time.



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- 5-3) All of the cemetery districts are accountable because the County auditor performs audits of the accounts.
- 5-4) The boards of directors give time and effort to maintain these districts and the service that the cemeteries provide to the public.

## **9 CEMETERY DISTRICTS SPHERE OF INFLUENCE**

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

### **9.1 Land Use**

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

##### County General Plan

The Lake County General Plan is in the process of being updated in 2008. Cemeteries take up a relatively small amount of land and are compatible with most other land uses. There is no conflict with the cemeteries and the Lake County General Plan and Zoning Ordinance.

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

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

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

#### **A. Service Need**

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

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

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

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

#### A. Facilities and Capacity

The cemeteries provide an important service to the public. The cemeteries are well maintained and managed and have sufficient capacity for the future.

#### B. SOI Determinations for Public Facilities Present and Future Capacity

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

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

#### A. Lake County

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

#### B. SOI Determinations for Social or Economic Communities of Interest

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

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