

monies to complete a study to help address various planning, zoning and development concerns in unincorporated areas.

2. Public Cemetery District Report (Pages 15-46)

A report on the general purpose, structure and financial information of Public Cemetery Districts (PCDs) within Tulare County.

VI. Correspondence

1. CALAFCO Quarterly Report (Pages 46-51)

VII. Other Business

1. Request from LAFCO for items to be set for future agendas

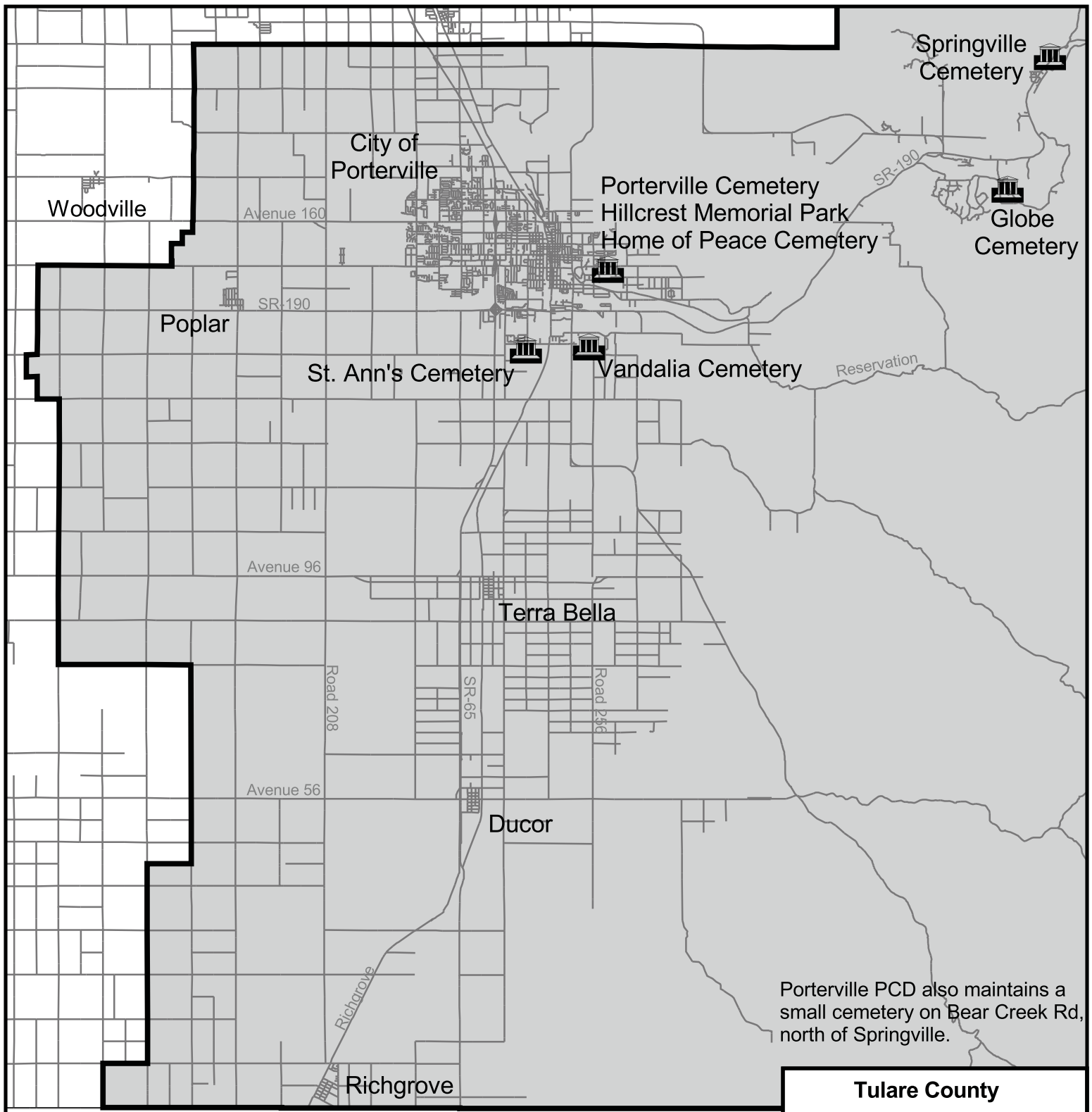
VIII. Setting Time and Place of Next Meeting

1. March 1, 2017 @ 2:00 P.M. in the Board of Supervisors Chambers in the County Administration Building.

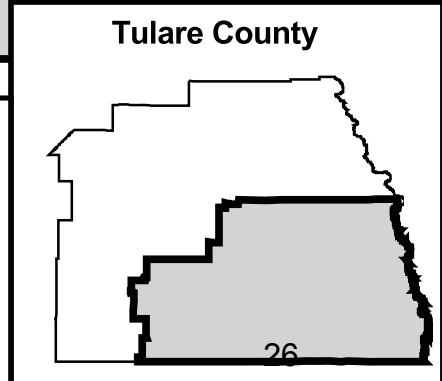
IX. Adjournment

NOTE: Persons wishing to speak on any of the agenda items who have made a political contribution of more than \$250 to any commissioner in the last twelve months must indicate this when speaking.

Porterville Public Cemetery District



Porterville PCD also maintains a small cemetery on Bear Creek Rd, north of Springville.

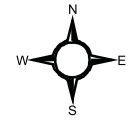


— Road Network

◻ Sphere of Influence

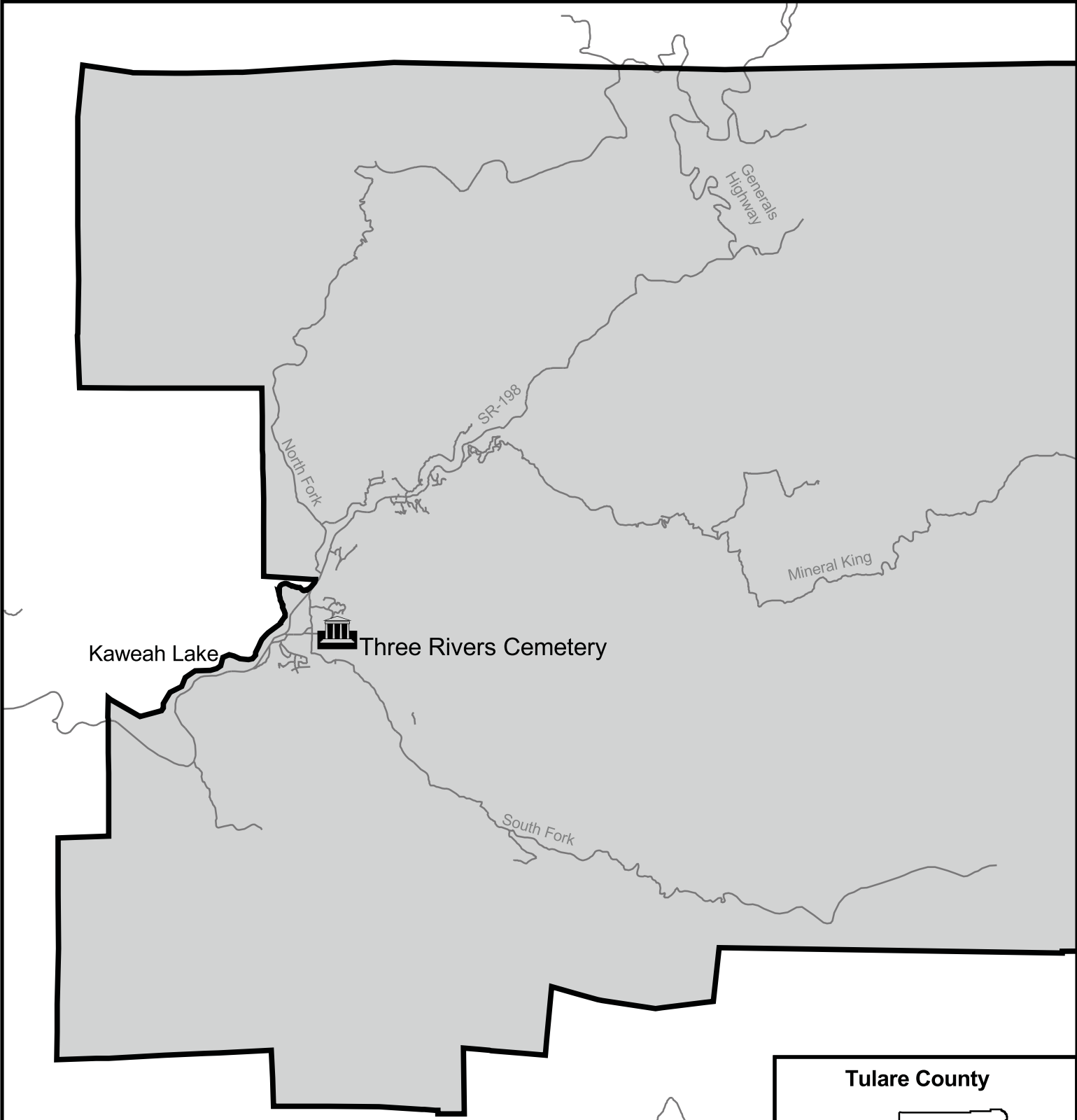
■ District

☰ Cemetery Locations



Boundaries as of 9/30/12

Three Rivers Public Cemetery District

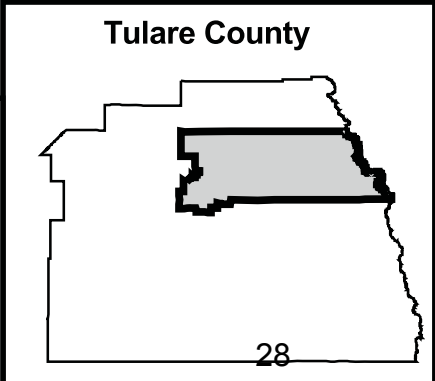
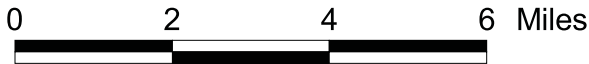
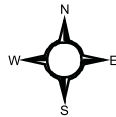


— Road Network

▭ Sphere of Influence

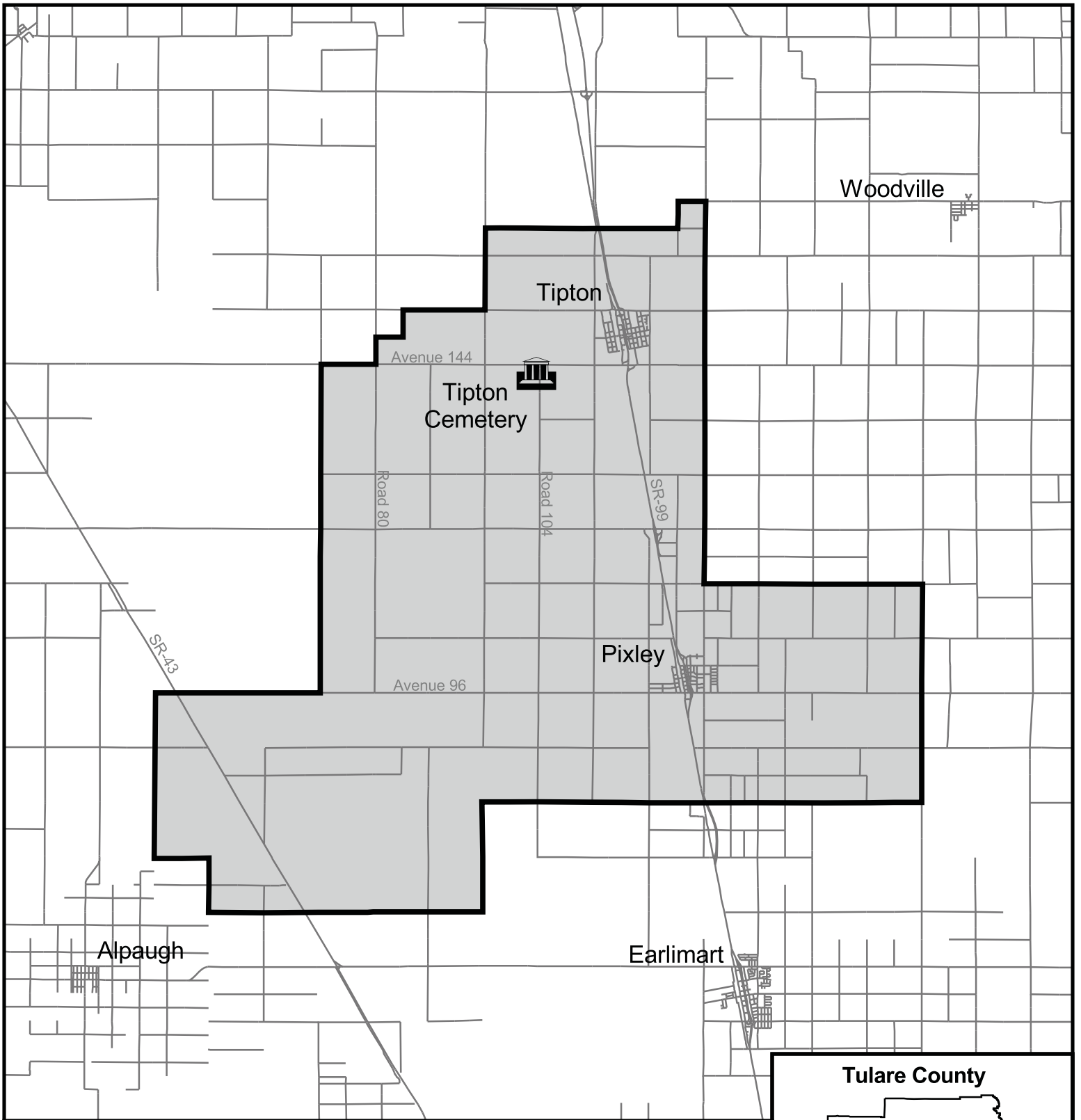
▭ District

🏛 Cemetery Locations



Boundaries as of 9/30/12

Tipton-Pixley Public Cemetery District

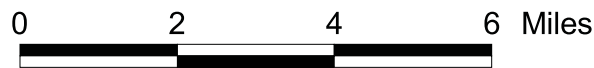
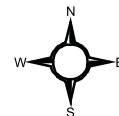


— Road Network

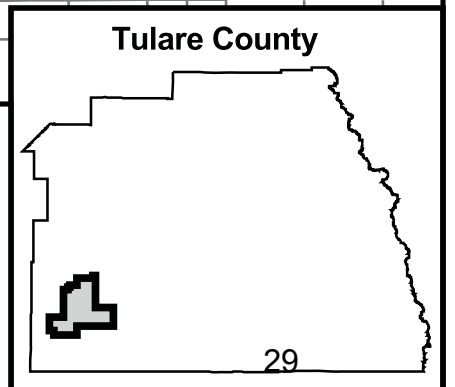
▭ Sphere of Influence

▭ District

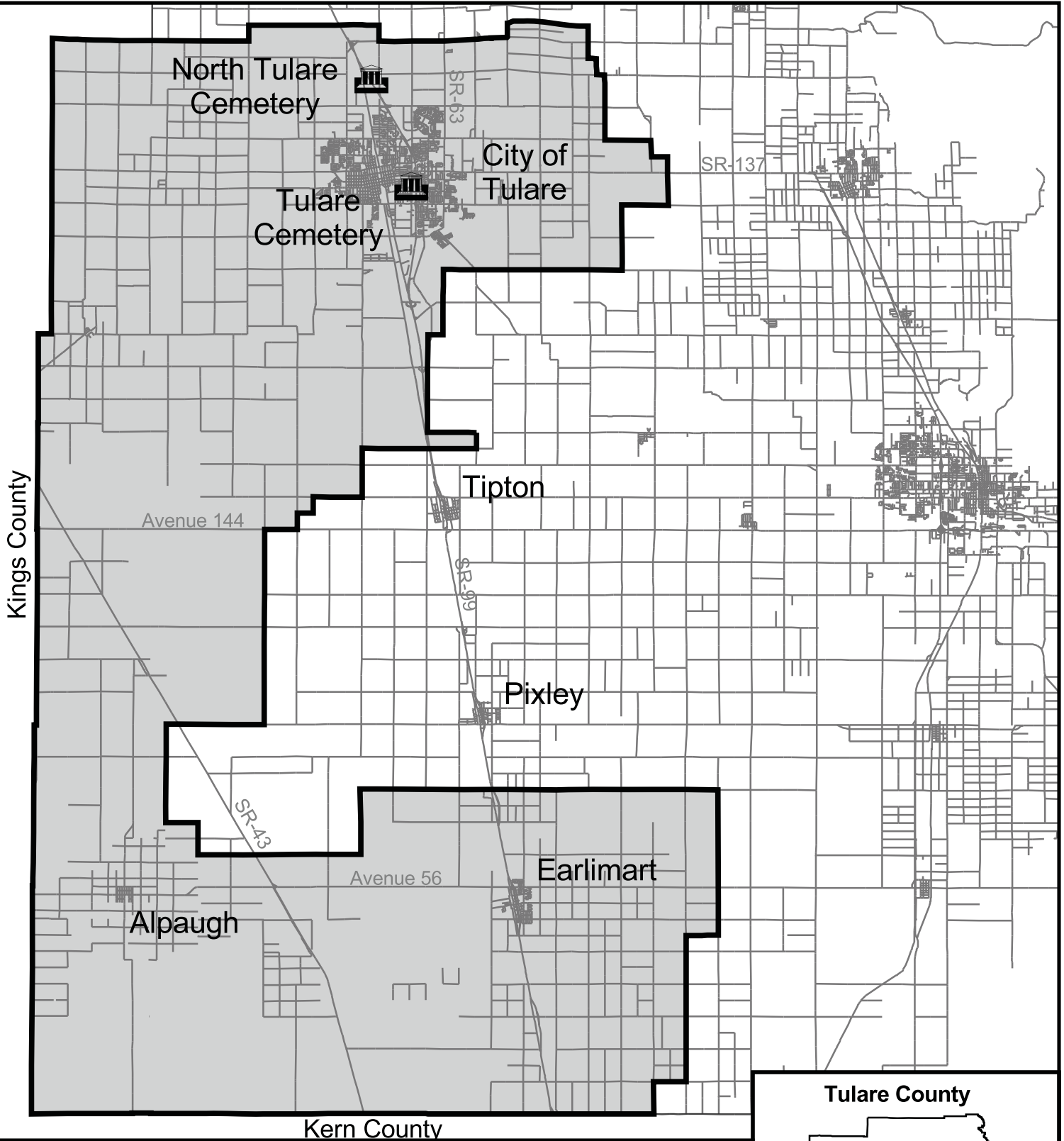
🏛 Cemetery Locations



Boundaries as of 9/30/12



Tulare Public Cemetery District

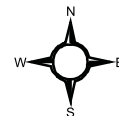


— Road Network

▭ Sphere of Influence

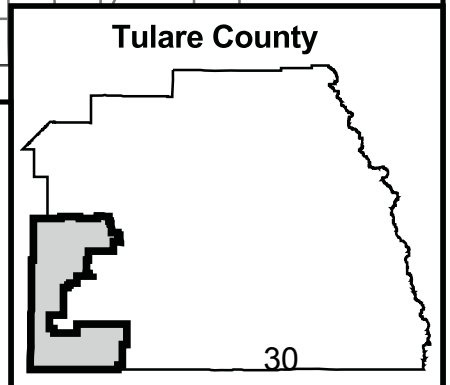
▭ District

▭ Cemetery Locations

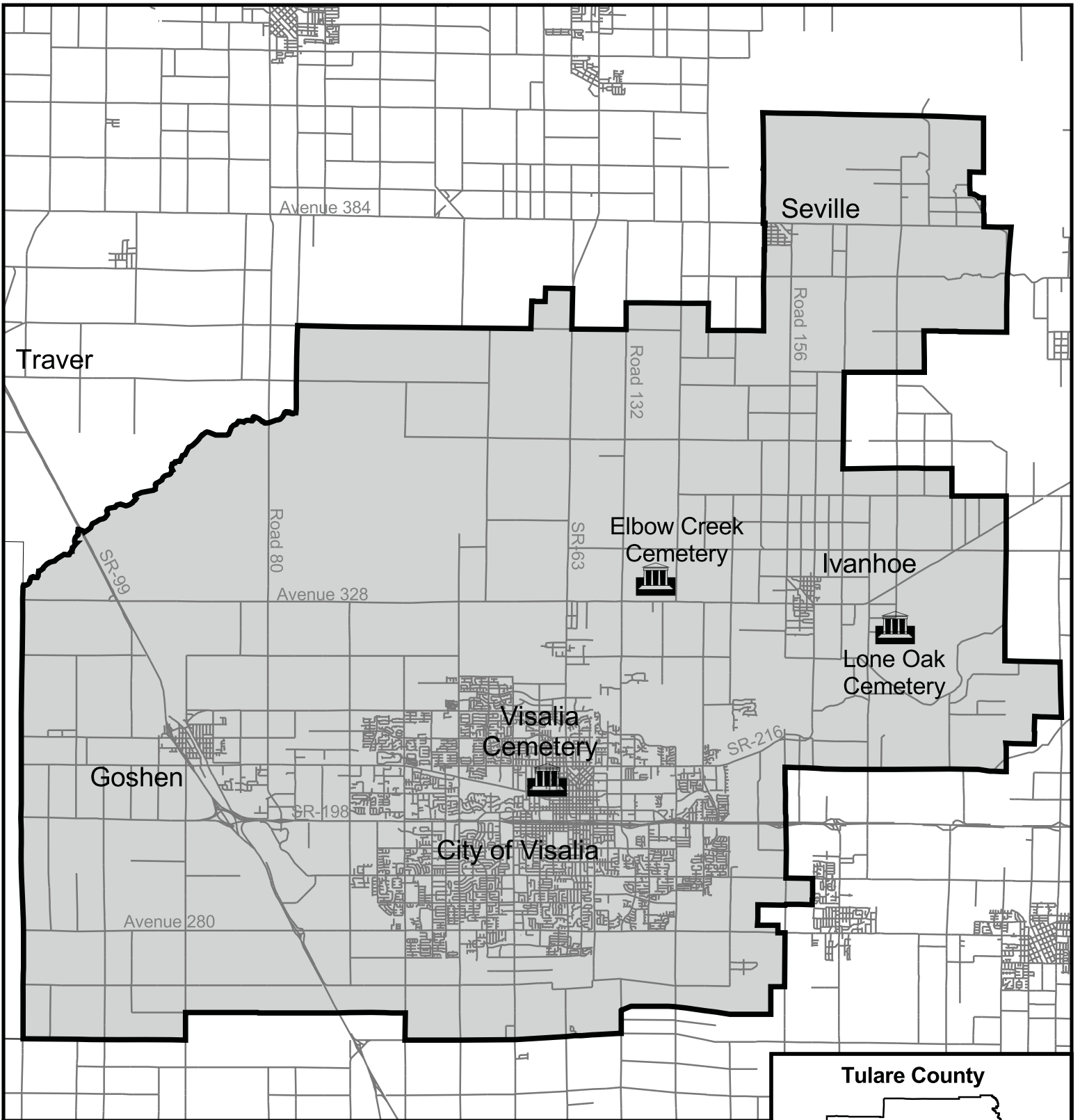


0 3 6 9 Miles

Boundaries as of 9/30/12



Visalia Public Cemetery District

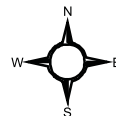


— Road Network

◻ Sphere of Influence

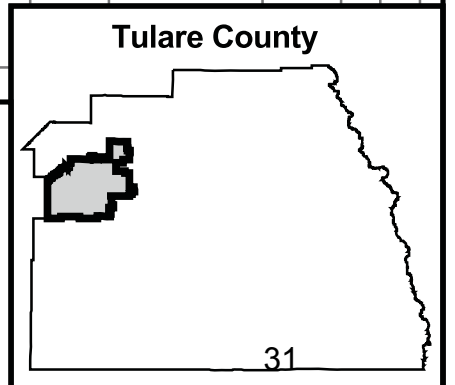
◻ District

🏛 Cemetery Locations

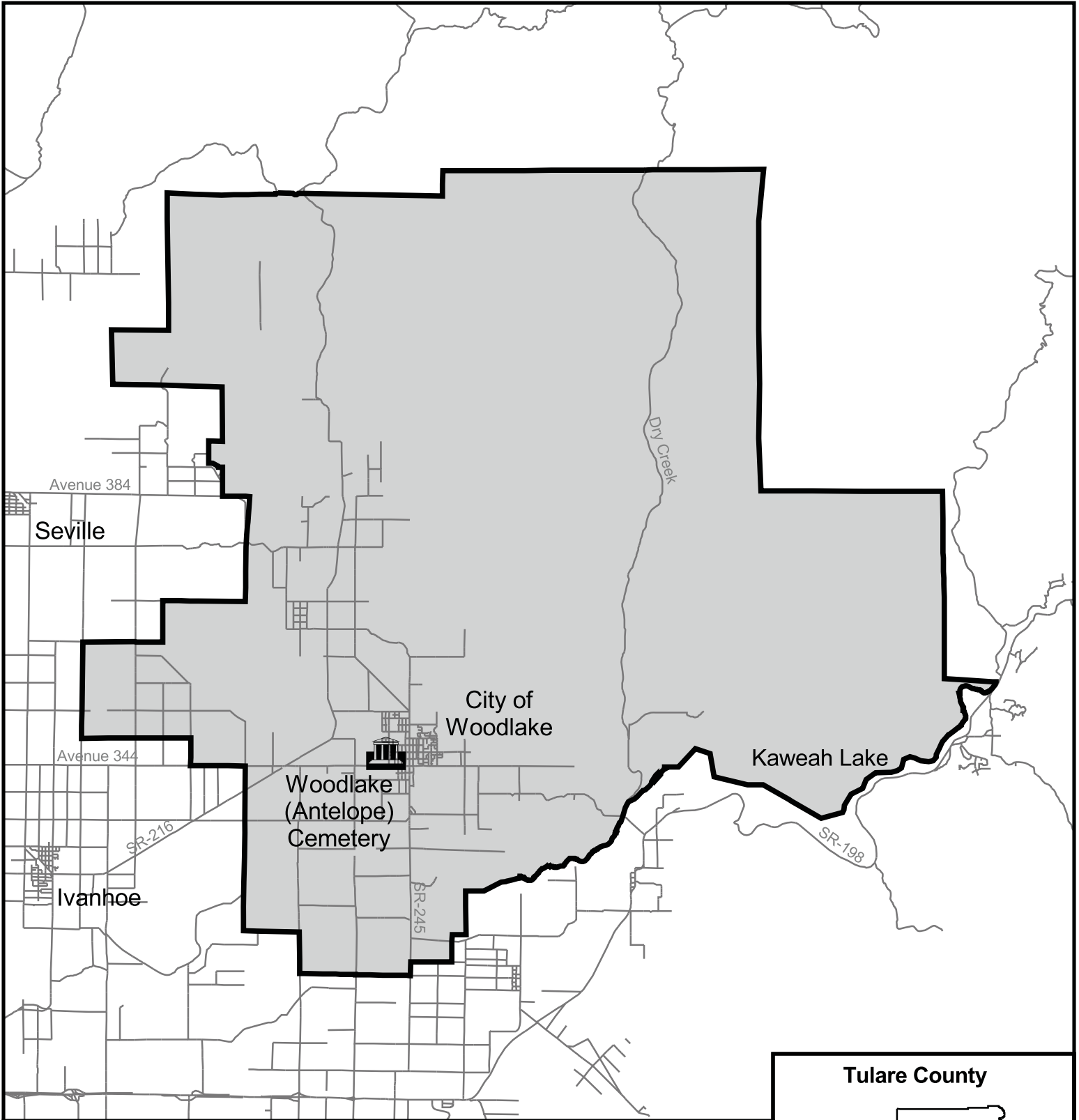


0 2 4 6 Miles

Boundaries as of 9/30/12



Woodlake Public Cemetery District

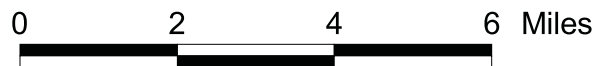
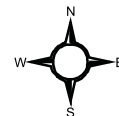


— Road Network

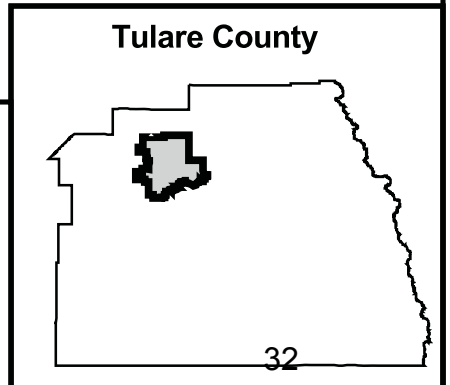
▭ Sphere of Influence

▭ District

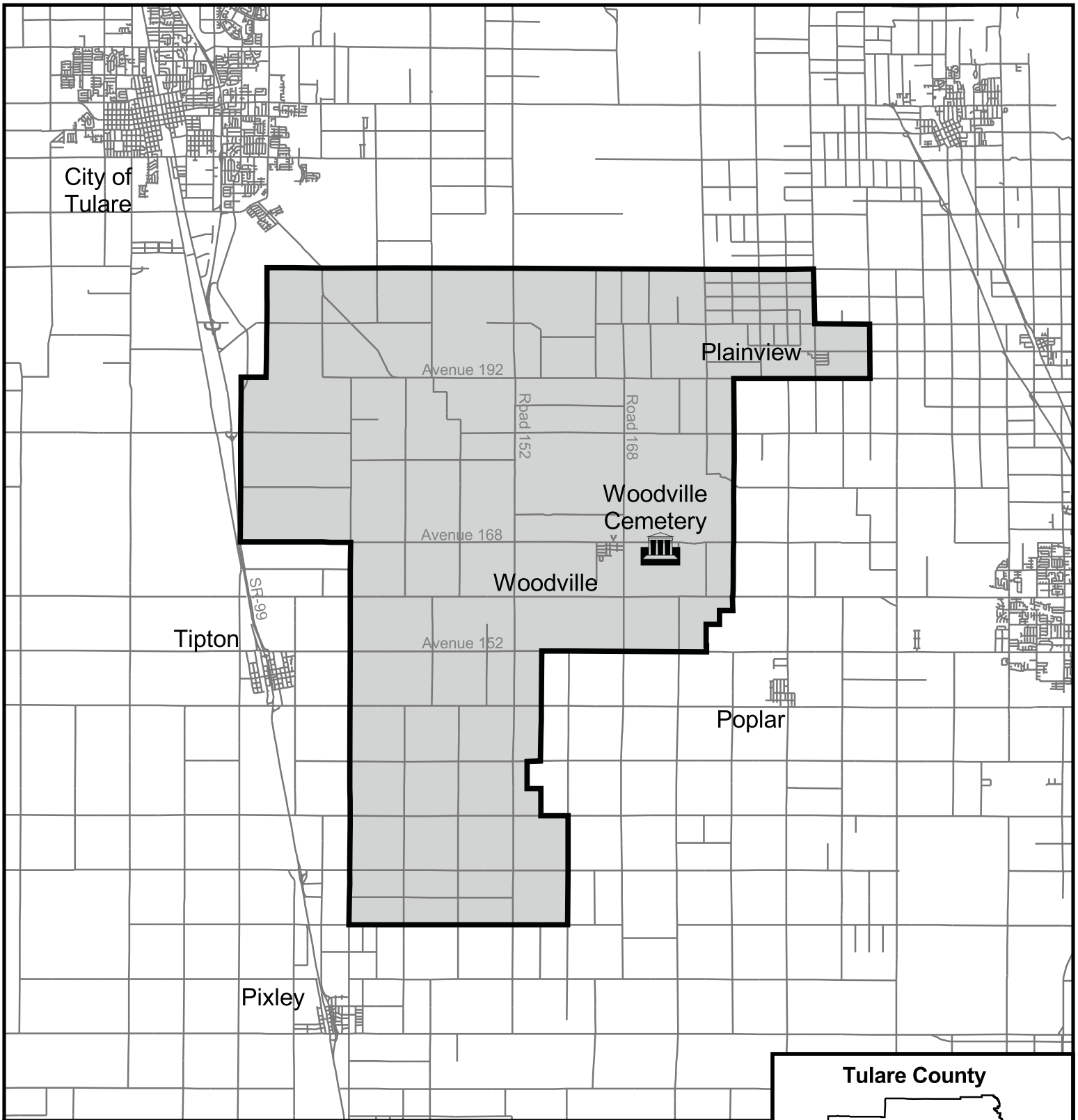
🏛 Cemetery Locations



Boundaries as of 9/30/12



Woodville Public Cemetery District

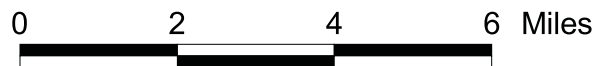
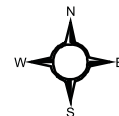


— Road Network

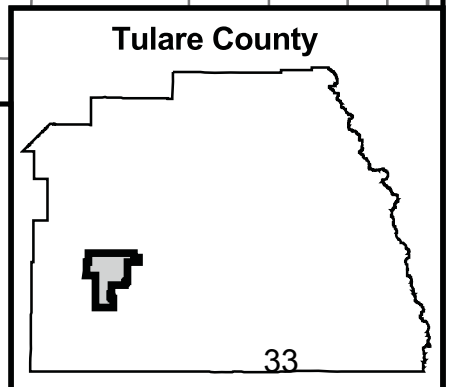
▭ Sphere of Influence

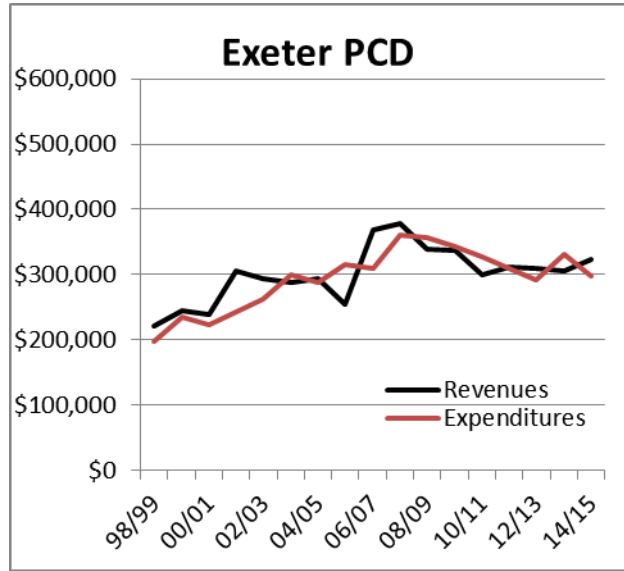
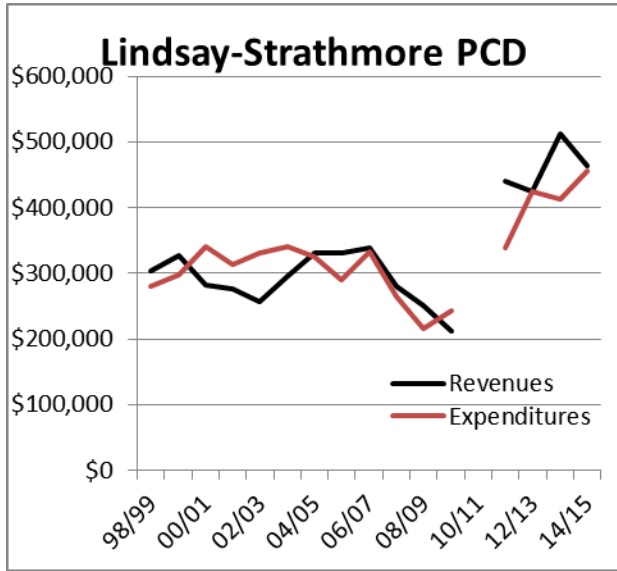
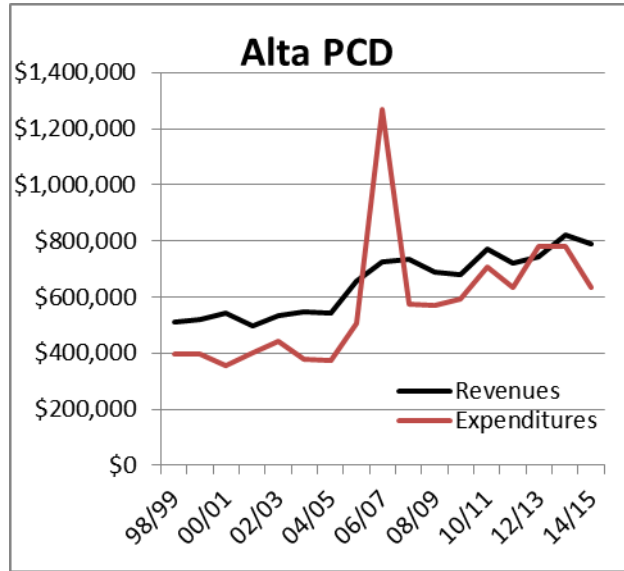
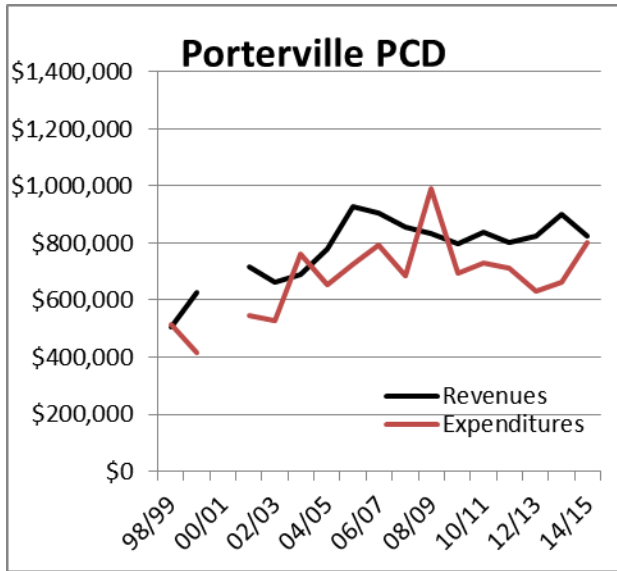
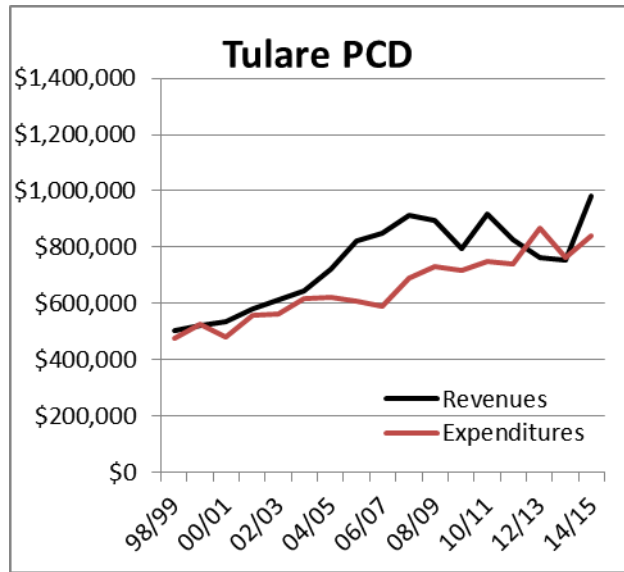
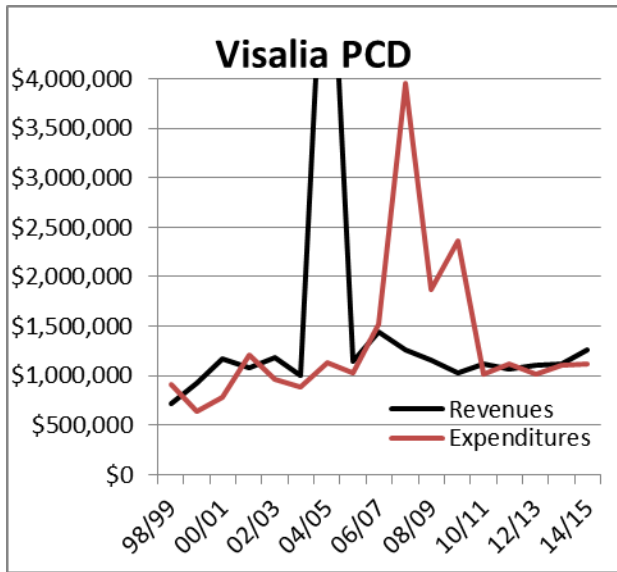
▭ District

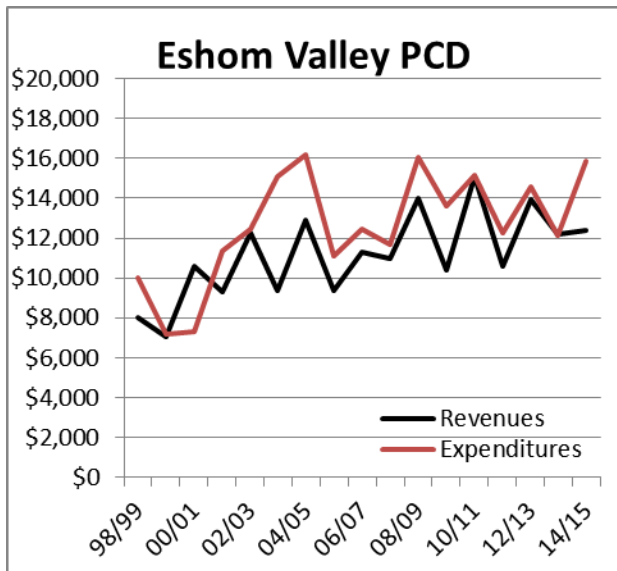
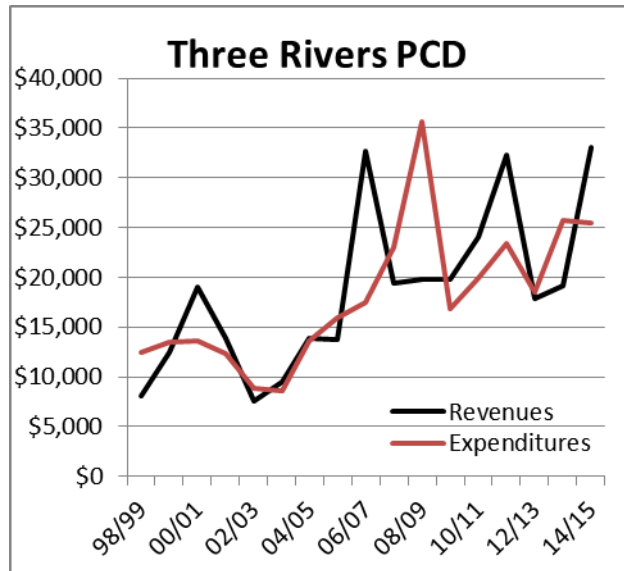
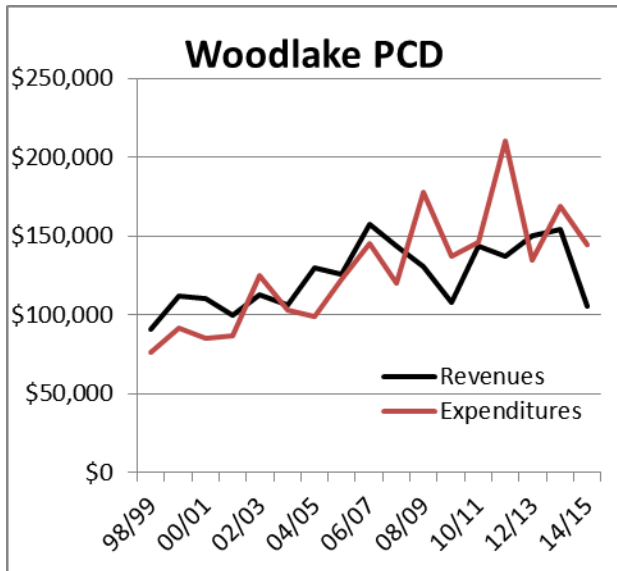
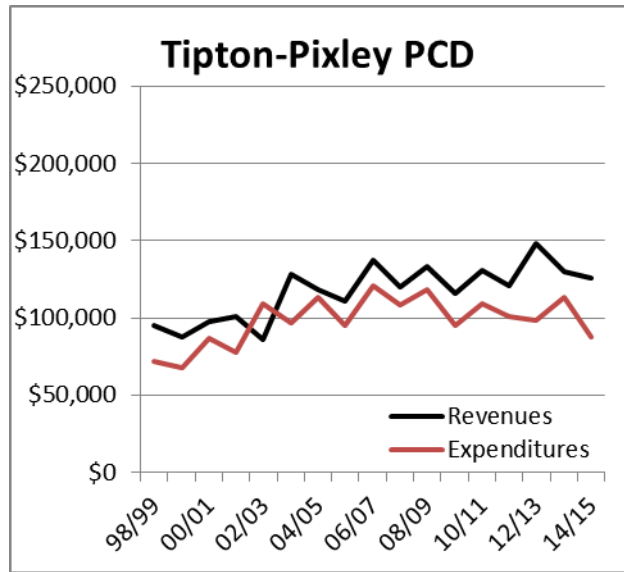
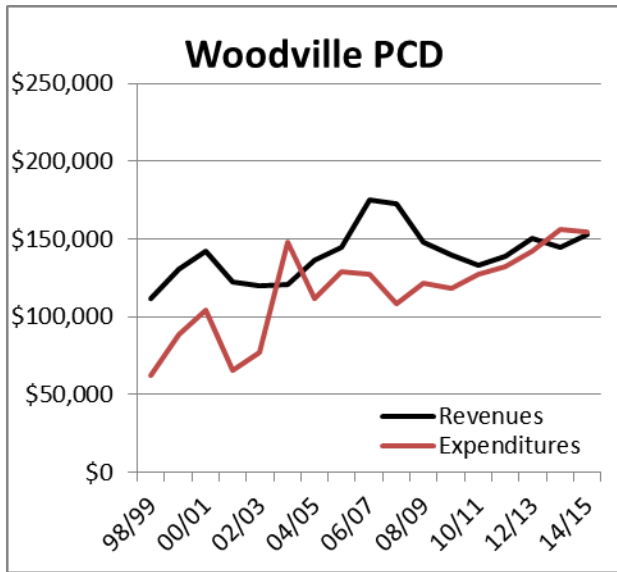
🏛 Cemetery Locations



Boundaries as of 9/30/12







ALTA PUBLIC CEMETERY DISTRICT	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$102,798	\$96,351	\$105,888	\$117,599	\$125,485	\$127,502	\$115,237	\$124,041	\$126,481	\$125,692	\$142,820	\$146,834
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$93	\$133	\$161	\$58	\$34	\$70	\$269	\$2,743	\$3,123	\$4,044	\$4,222	\$4,466
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$48,567	\$44,298	\$66,541	\$92,607	\$91,415	\$87,134	\$60,406	\$63,093	\$43,216	\$29,926	\$25,284	\$28,887
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$2,081	\$2,006	\$1,865	\$7,690	\$11,734	\$12,237	\$12,454	\$10,909	\$19,256	\$48,668	\$19,161	\$19,158
Other Governmental Agencies				\$2,915							\$4,100	\$7,020
Charges for Current Services	\$389,665	\$398,102	\$479,308	\$496,742	\$503,456	\$453,877	\$488,415	\$561,742	\$525,824	\$533,612	\$626,516	\$585,081
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$3,981	\$4,253	\$2,506	\$6,161	\$4,599	\$7,934	\$3,411	\$8,790	\$1,891	\$2,459		
TOTAL REVENUES	\$547,185	\$545,143	\$656,269	\$723,772	\$736,723	\$688,754	\$680,192	\$771,318	\$719,791	\$744,401	\$822,103	\$791,446
Expenditures												
Salaries, Wages and Benefits	\$244,230	\$252,182	\$275,016	\$286,645	\$308,582	\$353,561	\$352,000	\$382,852	\$417,764	\$442,142	\$467,937	\$423,446
Services & Supplies	\$122,513	\$123,204	\$151,648	\$161,657	\$208,611	\$138,107	\$138,237	\$158,640	\$141,011	\$150,020	\$187,846	\$134,682
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt					\$36,197	\$37,916	\$39,717	\$41,603	\$43,580	\$45,650	\$47,818	\$50,090
Interest Expense					\$21,375	\$19,656	\$17,855	\$15,968	\$13,992	\$11,922	\$9,754	\$7,482
Fixed Assets	\$10,028		\$79,174	\$820,046		\$20,681	\$44,796	\$107,738	\$16,912	\$129,268	\$68,006	\$16,859
Other Expenditures												
TOTAL EXPENDITURES	\$376,771	\$375,386	\$505,838	\$1,268,348	\$574,765	\$569,921	\$592,605	\$706,801	\$633,259	\$779,002	\$781,361	\$632,559
REVENUES OVER (UNDER) EXPENDITURES	\$154,712	\$148,204	\$130,373	(\$94,576)	\$161,958	\$118,833	\$87,587	\$64,517	\$86,532	(\$34,601)	\$40,742	\$158,887
Financing Sources (Uses)												
Proceeds of Long-Term Debt				\$450,000								
Other Financing Sources												
Other Financing (Uses)	\$15,702	\$21,553	\$20,058									
Operating Transfers In				\$74,626								
Operating Transfers Out				\$74,626								
Total Other Financing Sources	(\$15,702)	(\$21,553)	(\$20,058)	\$450,000								

ESHOM VALLEY PUBLIC CEMETERY DIST.	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$7,551	\$7,352	\$7,655	\$8,883	\$9,416	\$11,009	\$9,164	\$9,795	\$9,510	\$9,801	\$10,507	\$10,409
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties		\$7	\$10	\$2		\$4	\$19	\$212	\$251	\$302	\$336	\$352
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$771	\$615	\$659	\$849	\$823	\$686	\$372	\$462	\$211	\$120	\$112	\$97
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$145	\$144	\$131	\$118	\$118	\$131	\$132	\$123	\$120	\$1,062	\$119	\$111
Other Governmental Agencies												
Charges for Current Services	\$894	\$2,350	\$919	\$1,430	\$620	\$1,729		\$4,507	\$519	\$2,644	\$1,125	\$1,428
Self Insurance Contributions & Claim Adj.												
Other Revenues		\$2,400				\$454	\$726					
TOTAL REVENUES	\$9,361	\$12,868	\$9,374	\$11,282	\$10,977	\$14,013	\$10,413	\$15,099	\$10,611	\$13,929	\$12,199	\$12,397
Expenditures												
Salaries, Wages and Benefits	\$5,405	\$10,663	\$7,610	\$8,497	\$9,388	\$10,321	\$9,913	\$10,571	\$9,915	\$9,301	\$9,120	\$9,973
Services & Supplies	\$3,579	\$5,543	\$3,473	\$3,932	\$2,321	\$5,718	\$3,682	\$4,574	\$2,349	\$5,270	\$3,013	\$5,854
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$6,118											
Other Expenditures												
TOTAL EXPENDITURES	\$15,102	\$16,206	\$11,083	\$12,429	\$11,709	\$16,039	\$13,595	\$15,145	\$12,264	\$14,571	\$12,133	\$15,827
REVENUES OVER (UNDER) EXPENDITURES	(\$5,741)	(\$3,338)	(\$1,709)	(\$1,147)	(\$732)	(\$2,026)	(\$3,182)	(\$46)	(\$1,653)	(\$642)	\$66	(\$3,430)

EXETER PUBLIC CEMETERY DISTRICT	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$34,666	\$33,365	\$38,075	\$47,039	\$52,309	\$55,468	\$46,958	\$52,181	\$50,762	\$61,044	\$59,134	\$60,283
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties		\$30	\$49	\$7	\$7	\$20	\$95	\$1,011	\$1,225	\$1,551	\$1,738	\$1,802
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$21,977	\$9,729	\$9,847	\$18,374	\$17,703	\$16,232	\$10,323	\$10,372	\$6,407	\$4,423	\$3,862	\$4,273
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$683	\$686	\$651	\$640	\$644	\$647						
Other Governmental Agencies	\$695	\$687	\$672	\$650	\$343	\$343	\$697	\$669	\$7,360	\$625		
Charges for Current Services	\$230,663	\$249,619	\$206,064	\$301,938	\$307,764	\$265,293	\$278,450	\$236,373	\$245,960	\$242,442	\$241,738	\$256,549
Self Insurance Contributions & Claim Adj.												
Other Revenues						\$1,000	\$200					
TOTAL REVENUES	\$288,684	\$294,116	\$255,358	\$368,648	\$378,770	\$339,003	\$336,723	\$300,606	\$311,714	\$310,085	\$306,472	\$322,907
Expenditures												
Salaries, Wages and Benefits	\$167,271	\$166,879	\$174,226	\$177,946	\$180,734	\$199,151	\$211,834	\$203,834	\$196,933	\$184,071	\$192,712	\$191,217
Services & Supplies	\$99,521	\$98,487	\$140,540	\$103,099	\$149,884	\$143,771	\$108,696	\$110,238	\$98,966	\$106,933	\$131,276	\$107,124
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$32,179	\$22,820		\$28,926	\$30,248	\$13,390	\$21,574	\$13,758	\$13,125		\$7,097	
Other Expenditures												
TOTAL EXPENDITURES	\$298,971	\$288,186	\$314,766	\$309,971	\$360,866	\$356,312	\$342,104	\$327,830	\$309,024	\$291,004	\$331,085	\$298,341
REVENUES OVER (UNDER) EXPENDITURES	(\$10,287)	\$5,930	(\$59,408)	\$58,677	\$17,904	(\$17,309)	(\$5,381)	(\$27,224)	\$2,690	\$19,081	(\$24,613)	\$24,566

LINDSAY-STRATHMORE PCD	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$64,674	\$67,177	\$72,229	\$77,722	\$81,534	\$84,865	\$81,382		\$81,927	\$86,189	\$82,674	\$84,220
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$65	\$66	\$78	\$21	\$2	\$32	\$153		\$2,041	\$2,747	\$2,790	\$2,843
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$7,564	\$5,924	\$11,384	\$16,324	\$11,210	\$11,538	\$7,865		\$6,686	\$5,559	\$5,474	\$7,379
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$1,259	\$1,215	\$1,148	\$1,041	\$1,033	\$1,019	\$1,086		\$1,077	\$996	\$948	\$906
Other Governmental Agencies										\$10,843	\$11,859	\$9,654
Charges for Current Services	\$153,042	\$196,787	\$211,813	\$242,868	\$186,878	\$153,978	\$120,687		\$216,012	\$190,622	\$227,736	\$254,081
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$68,161	\$59,672	\$34,715						\$133,080	\$128,286	\$181,481	\$105,037
TOTAL REVENUES	\$294,765	\$330,841	\$331,367	\$337,976	\$280,657	\$251,432	\$211,173		\$440,823	\$425,242	\$512,962	\$464,120
Expenditures												
Salaries, Wages and Benefits	\$193,660	\$193,004	\$198,876	\$183,417	\$182,006	\$177,746	\$154,293		\$173,284	\$169,419	\$185,327	\$241,206
Services & Supplies	\$117,697	\$119,610	\$83,012	\$126,620	\$45,083	\$34,210	\$53,467		\$165,700	\$177,730	\$227,102	\$177,437
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$29,499	\$5,926	\$2,215	\$23,134	\$37,892	\$3,767	\$34,652			\$78,150		\$36,608
Other Expenditures		\$6,017	\$6,017									
TOTAL EXPENDITURES	\$340,856	\$324,557	\$290,120	\$333,171	\$264,981	\$215,723	\$242,412		\$338,984	\$425,299	\$412,429	\$455,251
REVENUES OVER (UNDER) EXPENDITURES	(\$46,091)	\$6,284	\$41,247	\$4,805	\$15,676	\$35,709	(\$31,239)		\$101,839	(\$57)	\$100,533	\$8,869

FY 10/11 information was not reported to the State Controller

PORTERVILLE PUBLIC CEMETERY DIST.	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$157,496	\$152,144	\$168,399	\$205,294	\$224,034	\$235,429	\$203,195	\$227,402	\$227,089	\$232,904	\$239,517	\$246,551
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$432	\$483	\$542	\$50	\$581	\$420	\$424				\$7,518	\$8,013
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$42,139	\$42,290	\$63,740	\$93,410	\$96,576	\$88,655	\$55,265	\$52,428	\$39,134	\$27,615	\$6,809	\$28,378
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$3,085	\$3,050	\$2,930	\$3,365	\$1,444	\$1,425	\$2,975	\$2,851	\$2,874	\$2,772	\$2,715	\$2,637
Other Governmental Agencies							\$28,919					
Charges for Current Services	\$488,451	\$579,780	\$691,963	\$604,322	\$534,441	\$507,190	\$500,516	\$410,710	\$415,738	\$426,627	\$502,359	\$412,611
Self Insurance Contributions & Claim Adj.												
Other Revenues							\$4,357	\$145,264	\$117,665	\$135,758	\$139,786	\$126,987
TOTAL REVENUES	\$691,603	\$777,747	\$927,574	\$906,441	\$857,076	\$833,119	\$795,651	\$838,655	\$802,500	\$825,676	\$898,704	\$825,177
Expenditures												
Salaries, Wages and Benefits	\$340,794	\$333,125	\$382,973	\$413,517	\$437,615	\$471,920	\$442,787	\$415,344	\$411,342	\$414,663	\$424,321	\$470,912
Services & Supplies	\$257,013	\$264,201	\$257,029	\$242,768	\$249,180	\$239,623	\$189,794	\$253,972	\$302,636	\$217,814	\$240,326	\$331,220
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$162,610	\$57,523	\$83,933	\$134,784		\$279,575	\$63,479	\$59,237				
Other Expenditures												
TOTAL EXPENDITURES	\$760,417	\$654,849	\$723,935	\$791,069	\$686,795	\$991,118	\$696,060	\$728,553	\$713,978	\$632,477	\$664,647	\$802,132
REVENUES OVER (UNDER) EXPENDITURES	(\$68,814)	\$122,898	\$203,639	\$115,372	\$170,281	(\$157,999)	\$99,591	\$110,102	\$88,522	\$193,199	\$234,057	\$23,045

THREE RIVERS PUBLIC CEMETERY DIST.	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$3,997	\$3,916	\$4,403	\$5,229	\$5,857	\$6,188	\$5,546	\$6,207	\$6,175	\$6,602	\$6,514	\$6,527
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties												
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$855	\$509	\$1,037	\$1,523	\$2,028	\$1,627	\$702	\$847	\$591	\$778	\$326	\$360
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$78	\$77	\$75	\$71	\$75	\$75	\$81	\$39	\$77	\$75	\$73	\$73
Other Governmental Agencies								\$500				
Charges for Current Services	\$4,552	\$9,360	\$8,265	\$25,850	\$11,460	\$11,930	\$13,480	\$16,450	\$25,450	\$10,350	\$12,195	\$26,100
Self Insurance Contributions & Claim Adj.												
Other Revenues												
TOTAL REVENUES	\$9,482	\$13,862	\$13,780	\$32,673	\$19,420	\$19,820	\$19,809	\$24,043	\$32,293	\$17,805	\$19,108	\$33,060
Expenditures												
Salaries, Wages and Benefits								\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$8,628	\$13,576	\$15,953	\$17,536	\$23,022	\$23,604	\$16,848	\$19,869	\$23,402	\$18,544	\$21,445	\$21,071
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets						\$12,000					\$4,232	\$4,405
Other Expenditures												
TOTAL EXPENDITURES	\$8,628	\$13,576	\$15,953	\$17,536	\$23,022	\$35,604	\$16,848	\$19,869	\$23,402	\$18,544	\$25,677	\$25,476
REVENUES OVER (UNDER) EXPENDITURES	\$854	\$286	(\$2,173)	\$15,137	(\$3,602)	(\$15,784)	\$2,961	\$4,174	\$8,891	(\$739)	(\$6,569)	\$7,584

TIPTON-PIXLEY PUBLIC CEMETERY DIST.	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$44,147	\$41,517	\$45,712	\$51,422	\$55,731	\$63,992	\$77,575	\$73,762	\$69,834	\$67,032	\$68,254	\$69,732
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$42	\$41	\$53	\$3,004	\$2,400	\$26			\$2,188	\$2,374	\$2,359	
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$4,454	\$3,879	\$5,503	\$7,663	\$9,689	\$8,647	\$2,661	\$4,112	\$5,332	\$3,891	\$3,791	\$4,092
Rents, Concessions and Royalties												
Intergovernmental												
Federal	\$682	\$64	\$99	\$92	\$88	\$109						
State	\$867	\$831	\$793	\$1,918	\$1,890	\$1,950	\$500	\$911	\$866	\$860	\$789	\$759
Other Governmental Agencies		\$519	\$650							\$16,975	\$4,863	\$6,930
Charges for Current Services	\$71,911	\$63,379	\$53,834	\$72,284	\$50,114	\$53,205	\$35,200	\$50,810	\$44,370	\$57,390	\$50,007	\$42,075
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$6,329	\$8,236	\$3,894	\$992		\$4,945		\$1,405	\$474			
TOTAL REVENUES	\$128,432	\$118,466	\$110,538	\$137,375	\$119,912	\$132,874	\$115,936	\$131,000	\$120,876	\$148,336	\$130,078	\$125,947
Expenditures												
Salaries, Wages and Benefits	\$51,244	\$62,238	\$68,177	\$70,117	\$43,568	\$41,926	\$41,814	\$49,958	\$48,016	\$50,005	\$48,220	\$33,297
Services & Supplies	\$39,293	\$37,187	\$26,852	\$41,266	\$39,205	\$53,063	\$53,156	\$58,892	\$52,622	\$48,429	\$64,913	\$54,190
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$5,919	\$13,661		\$9,009	\$25,665	\$23,090						
Other Expenditures												
TOTAL EXPENDITURES	\$96,456	\$113,086	\$95,029	\$120,392	\$108,438	\$118,079	\$94,970	\$108,850	\$100,638	\$98,434	\$113,133	\$87,487
REVENUES OVER (UNDER) EXPENDITURES	\$31,976	\$5,380	\$15,509	\$16,983	\$11,474	\$14,795	\$20,966	\$22,150	\$20,238	\$49,902	\$16,945	\$38,460

TULARE PUBLIC CEMETERY DISTRICT	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$72,700	\$70,693	\$79,390	\$99,950	\$111,379	\$121,473	\$112,981	\$113,113	\$120,966	\$127,963	\$130,812	\$133,424
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$72	\$74	\$88	(\$26)	\$2	\$50	\$217	\$2,446	\$2,991	\$3,661	\$3,854	\$4,071
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$29,423	\$31,501	\$35,476	\$64,942	\$67,259	\$67,078	\$54,134	\$56,179	\$43,179	\$30,056	\$27,458	\$28,644
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$1,403	\$1,391	\$1,362	\$1,334	\$5,558	\$1,116	\$7,820	\$4,964	\$3,548	\$1,383	\$1,364	\$1,352
Other Governmental Agencies				\$2,333								
Charges for Current Services	\$529,844	\$609,224	\$695,204	\$675,047	\$719,588	\$698,062	\$612,850	\$733,788	\$649,651	\$590,981	\$583,130	\$751,212
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$12,237	\$8,506	\$9,760	\$7,525	\$7,350	\$7,455	\$7,835	\$7,791	\$7,832	\$8,031	\$7,350	\$63,213
TOTAL REVENUES	\$645,679	\$721,389	\$821,280	\$851,105	\$911,136	\$895,234	\$795,837	\$918,281	\$828,167	\$762,075	\$753,968	\$981,916
Expenditures												
Salaries, Wages and Benefits	\$347,124	\$368,925	\$372,787	\$345,521	\$387,224	\$407,019	\$394,756	\$413,277	\$434,864	\$414,307	\$421,980	\$399,897
Services & Supplies	\$229,969	\$243,950	\$228,253	\$223,440	\$300,941	\$306,322	\$313,348	\$272,549	\$287,478	\$356,669	\$331,992	\$396,043
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$38,281	\$8,966	\$5,472	\$18,904		\$18,750	\$11,217	\$61,804	\$19,390	\$97,085	\$10,350	\$44,748
Other Expenditures												
TOTAL EXPENDITURES	\$615,374	\$621,841	\$606,512	\$587,865	\$688,165	\$732,091	\$719,321	\$747,630	\$741,732	\$868,061	\$764,322	\$840,688
REVENUES OVER (UNDER) EXPENDITURES	\$30,305	\$99,548	\$214,768	\$263,240	\$222,971	\$163,143	\$76,516	\$170,651	\$86,435	(\$105,986)	(\$10,354)	\$141,228

VISALIA PUBLIC CEMETERY DISTRICT	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues										
Taxes and Assessments										
Current Secured & Unsecured (1%)	\$76,664	\$97,123	\$112,261	\$115,975	\$95,706	\$105,472	\$102,074	\$98,592	\$116,284	\$117,325
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties	\$80	\$14	\$15	\$42	\$196	\$2,021	\$2,540	\$3,109	\$193	\$3,535
Licenses, Permits and Franchises										
Fines, Forfeits and Penalties										
Revenue From Use of Money & Property										
Interest Income	\$258,557	\$425,435	\$351,387	\$257,361	\$168,528	\$134,760	\$101,103	\$92,075	\$87,090	\$92,202
Rents, Concessions and Royalties	\$58,386	\$62,711	\$48,131	\$65,656	\$80,444	\$118,897	\$104,924	\$118,541	\$119,298	\$111,949
Intergovernmental										
Federal										
State	\$1,282	\$1,311	\$715	\$703	\$2,097	\$1,335	\$1,345	\$1,281	\$636	\$1,264
Other Governmental Agencies							\$5,912	\$29,361	\$13,169	\$11,078
Charges for Current Services	\$730,051	\$821,649	\$725,539	\$699,101	\$670,946	\$737,958	\$734,024	\$760,472	\$785,009	\$918,569
Self Insurance Contributions & Claim Adj.										
Other Revenues	\$23,715	\$34,317	\$22,839	\$17,342	\$11,936	\$13,467	\$17,263	(\$16)	\$2,469	\$453
TOTAL REVENUES	\$1,148,735	\$1,442,560	\$1,260,887	\$1,156,180	\$1,029,853	\$1,113,910	\$1,069,185	\$1,103,415	\$1,124,148	\$1,256,375
Expenditures										
Salaries, Wages and Benefits	\$499,657	\$562,477	\$610,186	\$497,998	\$427,467	\$330,058	\$345,701	\$345,927	\$359,181	\$330,856
Services & Supplies	\$287,398	\$401,544	\$426,942	\$733,525	\$696,542	\$636,834	\$652,114	\$633,642	\$684,034	\$681,732
Self Insurance - Claims Paid										
Debt Service										
Retirement of Long-Term Debt										
Interest Expense										
Fixed Assets	\$236,146	\$555,548	\$2,911,734	\$635,674	\$1,220,488	\$42,199	\$113,647	\$30,210	\$54,719	\$108,342
Other Expenditures		\$165	\$163	\$2,851	\$13,757	\$4,810	\$3,716	\$3,105	\$3,230	\$3,457
TOTAL EXPENDITURES	\$1,023,201	\$1,519,734	\$3,949,025	\$1,870,048	\$2,358,254	\$1,013,901	\$1,115,178	\$1,012,884	\$1,101,164	\$1,124,387
REVENUES OVER (UNDER) EXPENDITURES	\$125,534	(\$77,174)	(\$2,688,138)	(\$713,868)	(\$1,328,401)	\$100,009	(\$45,993)	\$90,531	\$22,984	\$131,988

WOODLAKE PUBLIC CEMETERY DISTRICT	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$31,555	\$29,691	\$32,936	\$39,418	\$39,884	\$43,947	\$37,681	\$42,045	\$42,944	\$43,215	\$46,115	\$47,649
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$32	\$32	\$37	\$10	\$2	\$19	\$74	\$880	\$1,088	\$1,376	\$1,500	\$1,562
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$4,817	\$4,632	\$6,891	\$10,324	\$10,222	\$8,881	\$5,125	\$4,940	\$3,412	\$2,345	\$1,979	\$1,849
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$614	\$588	\$569	\$532	\$533	\$532	\$547	\$533	\$549	\$4,297	\$528	\$515
Other Governmental Agencies		\$11,136	\$879	\$1,014	\$1,992	\$2,600	\$2,737	\$2,466	\$5,862			
Charges for Current Services	\$68,903	\$83,691	\$83,945	\$106,064	\$87,378	\$73,900	\$61,484	\$93,040	\$82,910	\$98,474	\$103,978	\$53,371
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$437				\$3,150	\$250	\$221					
TOTAL REVENUES	\$106,358	\$129,770	\$125,257	\$157,362	\$143,161	\$130,129	\$107,869	\$143,904	\$136,765	\$149,707	\$154,100	\$104,946
Expenditures												
Salaries, Wages and Benefits	\$67,446	\$70,576	\$76,446	\$83,795	\$81,274	\$90,674	\$92,165	\$94,368	\$97,292	\$94,631	\$102,150	\$96,033
Services & Supplies	\$27,267	\$28,484	\$38,740	\$46,968	\$38,582	\$44,095	\$35,719	\$37,456	\$38,777	\$40,279	\$50,074	\$48,563
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt											\$12,510	
Interest Expense											\$4,048	
Fixed Assets	\$8,236		\$6,999	\$14,080		\$42,877	\$9,545	\$13,762	\$74,000			
Other Expenditures												
TOTAL EXPENDITURES	\$102,949	\$99,060	\$122,185	\$144,843	\$119,856	\$177,646	\$137,429	\$145,586	\$210,069	\$134,910	\$168,782	\$144,596
REVENUES OVER (UNDER) EXPENDITURES	\$3,409	\$30,710	\$3,072	\$12,519	\$23,305	(\$43,767)	(\$26,860)	\$2,293	\$4,221	\$17,722	(\$9,957)	(\$39,650)
Financing Sources (Uses)												
Proceeds of Long-Term Debt									\$74,000			
Other Financing Sources						\$3,750	\$2,700	\$3,975	\$3,525	\$2,925	\$4,725	
Other Financing (Uses)												
Operating Transfers In												
Operating Transfers Out												
Total Other Financing Sources						\$3,750	\$2,700	\$3,975	\$77,525	\$2,925	\$4,725	

WOODVILLE PUBLIC CEMETERY DISTRICT	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$40,060	\$39,164	\$43,388	\$54,823	\$51,110	\$50,403	\$46,399	\$51,941	\$54,286	\$72,519	\$66,492	\$68,597
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$36	\$35	\$58	\$29	\$8	\$23	\$92	\$994	\$91	\$108	\$132	\$109
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$24,503	\$21,726	\$24,570	\$43,688	\$44,435	\$41,887	\$28,363	\$29,483	\$19,466	\$13,529	\$11,460	\$12,392
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$797	\$800	\$765	\$684	\$332	\$435	\$682	\$669	\$676	\$704	\$690	\$652
Other Governmental Agencies												
Charges for Current Services	\$55,689	\$75,049	\$73,688	\$75,825	\$76,507	\$55,566	\$64,516	\$50,211	\$64,507	\$63,364	\$65,613	\$70,823
Self Insurance Contributions & Claim Adj.												
Other Revenues			\$2,091									
TOTAL REVENUES	\$121,085	\$136,774	\$144,560	\$175,049	\$172,392	\$148,314	\$140,052	\$133,298	\$139,026	\$150,224	\$144,387	\$152,573
Expenditures												
Salaries, Wages and Benefits	\$42,904	\$46,395	\$56,210	\$56,186	\$55,608	\$62,466	\$65,624	\$77,732	\$72,737	\$75,746	\$77,904	\$81,177
Services & Supplies	\$33,341	\$35,059	\$50,165	\$63,327	\$49,405	\$44,552	\$44,156	\$49,661	\$52,705	\$54,448	\$59,283	\$64,184
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt		\$6,584	\$6,870	\$7,167								
Interest Expense		\$1,813	\$919	\$1,000								
Fixed Assets	\$71,801	\$21,607	\$14,916		\$3,748	\$14,359	\$8,269		\$7,130	\$12,278	\$18,912	\$9,455
Other Expenditures												
TOTAL EXPENDITURES	\$148,046	\$111,458	\$129,080	\$127,680	\$108,761	\$121,377	\$118,049	\$127,393	\$132,572	\$142,472	\$156,099	\$154,816
REVENUES OVER (UNDER) EXPENDITURES	(\$26,961)	\$25,316	\$15,480	\$47,369	\$63,631	\$26,937	\$22,003	\$5,905	\$6,454	\$7,752	(\$11,712)	(\$2,243)

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conventional wastewater treatment with the natural processes of constructed wetlands, thereby turning wastewater into a resource. It was an interesting and beautiful place.

After tooling down the highway to Redding, the next morning I had the pleasure of attending the Shasta LAFCo meeting, at which they were treated to not only a CALAFCO 101 but also a LAFCo 101 session. It was a great opportunity for me to field lots of questions and reconnect with this Commission. No visit to Redding would be complete without stopping to admire the Sundial Bridge at Turtle Bay. Spanning the Sacramento River, the Sundial Bridge is an environmentally-conscious structure, intentionally constructed without river footings to leave the salmon-spawning habitat undisturbed. While world-renowned and environmentally sensitive, Sundial Bridge also inspires onlookers with its "bird in flight" design, symbolizing overcoming adversity, and serves as a real sundial.



My final stop before heading into Sacramento was in Butte County to visit the offices of Butte LAFCo. It was here I was treated to a peek at the Oroville Dam. It was very interesting to note that, in the first stages of construction, under the direction of Governor Edmund G. Brown on April



24, 1963, a sackful of sand and gravel from each of the 58 counties in the state was used in the first concrete poured at the base of the dam. While the lake was low, it was a beautiful site. Thanks Steve Lucas for the tour!

My last stop of 2016 came the week after the Annual Conference visiting Santa Cruz LAFCo. It was in Scotts Valley to be exact. I learned a few interesting facts about Scotts Valley, thanks to the Keeper of LAFCo Knowledge, Pat McCormick (also the Executive Officer of Santa Cruz LAFCo). The LAFCo meeting was held in Scotts Valley City Hall, a quaint building nestled on a hill with a beautiful view of the surrounding mountains. Just below City Hall sits the Historical Scott House, built in 1853. This area is home to significant archaeological finds and contains one of the longest records of human occupation known in the Western North America. Today this historical landmark is part of a wonderful City Park.



The LAFCo meeting was another interesting one, with a proposed sphere of influence update for Scotts Valley Water District and a robust discussion about MSR for Fire Districts. Turns out several of the Fire Districts want a more detailed MSR (they got one the first round and did nothing with the recommendations, so this round of MSR was approached a bit differently), and after a very interesting discussion, the Commission decided to accept the MSR as presented with the exception of three of the twelve districts, which will be looked at more closely in the future. It was interesting to observe the dialogue that occurred between the district personnel and Commission as they worked towards a common understanding of each other's' perspectives. After all the excitement was over, I made a brief CALAFCO presentation to the Commission and was able to acknowledge Commissioner John Leopold for receiving the

Outstanding CALAFCO Member award and for his time as Chair of the Board.

After over four years of being the Executive Director for this great Association, I grow prouder of who we are and what we do, and of the great things you - our membership - are doing in your respective communities. I look forward to packing up, hitting the road, and visiting more of you very soon!



*Happy Holidays
to all of
our Members
and your families.*

*May 2017 bring all of us
peace and prosperity.*

*CALAFCO
Board of Directors
and Staff*

